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STATE DOCUMENTS

SECOND AND THIRD ANNUAL REPORTS
OF THE
STATE BOARD OF EQUALIZATION
OF THE
STATE OF MONTANA.

TO HIS EXCELLENCY:
JOSEPH K. TOOLE,
GOVERNOR OF MONTANA.

DECEMBER 1ST, 1891--1892.

HELENA, MONTANA:
C. K. WELLS CO., PRINTERS AND BINDERS.
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Second Annual Report.

OFFICE OF THE STATE BOARD OF EQUALIZATION, }
HELENA, MONTANA, December 1, 1891. }

TO HIS EXCELLENCY, JOSEPH K. TOOLE,
Governor of Montana:

In conformity with the Constitution of this State and an "Act Concerning Revenue," approved March 6, 1891, the State Board of Equalization submit this, their Second Annual Report of their proceedings for the year ending December 1, 1891.

Immediately after the passage of the Act Concerning Revenue, the Board convened at their rooms and adopted a form of Assessment List for Real and Personal Property to be used by the Assessors in the discharge of their duties; which form was drawn in accordance with the provisions of Section 14 of said Act, and thereafter furnished to the Assessors.

An examination of the enrolled copy of the Revenue Act satisfied the Board that it would be necessary to place before the several County Officers of the State a copy of the bill, to the end that each officer who was required to perform duties thereunder might be familiar with its provisions, and to avoid errors, mistakes and misunderstandings that would ensue by reason of their not being in possession of the requisite information, which could be gleaned from no other source than a personal inspection of the law, therefore it was deemed expedient to print 500 copies of the Act. Accordingly the Board ordered that number of copies to be printed, and caused them to be transmitted to the several County Officers, which was done within a week after the passage of the Act. It was impossible for the Board or any member thereof to familiarize themselves with every provision of this Act during the short time that was granted them to perform the first important duties under its provisions, therefore they confined themselves strictly to an examination and study of that portion of the law which required their immediate action.

Thereafter, on the 16th day of March, they adopted and trans-

mitted to the several County Assessors the form of Assessment Book which was required to be furnished the Assessors under the provisions of Section 34 of said Act.

The form of a Poll Tax Book required under the provisions of Section 179, Revenue Act, was prepared and transmitted to each Assessor in the State on the 27th day of March.

We take occasion to call your attention to the provisions of Section 181, which provides among other things that delinquent poll taxes shall, by the county treasurer, be collected in the same manner and at the same time that other taxes are collected.

As the poll tax book remains in the hands of the Assessor up to the third Monday of January, in each year, it is apparent that such a provision for the collection of said poll tax is inconsistent with the provisions of Sections 107, 108, 109 and 111 of said Act, which requires the delinquent taxes to be advertised in December. We would therefore suggest to Your Excellency that poll taxes uncollected on the first day of December be declared to be delinquent at that time and collected as the taxes on other property.

The provisions of Sections 50 and 51 of Revenue Law require an "assessment list of the net proceeds of mines" to be prepared, which was, on March 30th, prepared by the Board and transmitted to the Assessor of each county in which mines have been discovered, operated or worked.

At the same meeting the Board adopted and caused to be printed and furnished to each Assessor in counties in which mines had been discovered, owned or operated, the "Assessment Book of the Net Proceeds of Mines." The Board exempted the counties of Dawson, Custer, Yellowstone, Cascade and Choteau from the provisions of Section 52, for the reason that there were no mines discovered, worked or operated in said counties.

On April 29th, the Clerk presented the form of "Railroad Assessment List," prepared in accordance with Section 43, Revenue Law, which was adopted. Each railroad company in the State was required to set out therein the number of miles of "roadway," "roadbed" and "rails," of the main line, in each county through which such railroad was operated, together with the "width of right of way" and "number of miles of side track on the main line," "number of miles of track in each railroad yard," the "total value of all side tracks and track in yard," and "the total value of the main line."

They were further required to list the number and kind of all rolling stock owned and operated in the State. Also to set out

therein a description of the road, giving the general course, number of miles, and points of entrance into, and exit from, each county, with a similar description of said road through each city, township and school district in every county in the State.

The railroad companies not having access to, and not being in possession of a description of the railroad in each school district in the State, this data was collated from reports furnished the Board by the County Clerk of each county, which data was by the Clerk incorporated in the assessment list of each railroad as returned to this Board.

On the same day the Board adopted the form of "Railroad Assessment List," they adopted the "Rules and Regulations" for its own government when adjusting and equalizing the valuations of taxable property of the several counties of the State, and assessing certain property belonging to the railroad companies operating in more than one county in this State, and for the government of County Commissioners when equalizing, and Assessors when assessing. A copy of said rules accompany and are made a part of this report.

On the 10th day of May, the Board prepared a form of return to be made by the Assessors under Section 66, which refers to mortgages, deeds of trust and other obligations which relate to and include lands situated in more than one county in the State. This form was printed and duly transmitted to the several County Assessors.

On June 4, the Board prepared form of July Statement in compliance with Section 38 of the "Act Concerning Revenue," and Rule 16 of this Board, which form was afterward printed and transmitted to the Assessors.

On June 29th, the Board was called upon to adopt and apportion the valuation of the assessment of mortgages, which relate to property situated in the counties of Jefferson, Meagher and Madison; in which counties action was had in accordance with and in obedience to the provisions of Section 67 of the "Act Concerning Revenue."

On July 3d, the Board adopted and caused to be printed and transmitted to the several County Clerks of the State, the "Duplicate Assessment Book," in accordance with Section 90 of said Act.

On the 22d day of July the Board adopted form of "County Clerk's Statement," which was prepared in accordance with Section 86 of the Revenue Act, and transmitted same to the County Clerks.

On the 27th day of July, the Board being in regular session

proceeded to assess the franchise, roadway, roadbed, rails and rolling stock of all railroads owned, leased or operated, in more than one county within the State; and on the same day assessed the Montana Union Railway.

On the 29th day of July, the Board assessed the Northern Pacific Railroad Company, and the Rocky Fork and Cooke City Railroad; the Rocky Mountain Railroad, and the Cokedale Spur; the Logan and Butte Branch; the Sappington and Norris Branch; the Harrison and Pony Branch; the Helena and Jefferson County Branch; the Helena, Boulder Valley and Butte Branch; the Boulder and Elkhorn Branch; the Helena and Red Mountain Branch; the Marysville Branch; the Drummond and Philipsburg Branch; the Missoula and Bitter Ritter Root Valley Branch, and the De Smet Branch, of Northern Pacific and Montana Railroad Company.

On July 30th, the Board continuing in regular session, assessed the roadway, roadbed, rails and rolling-stock of the Great Northern Railway Company; the Montana Central Railway Company; the Sand Coulee Railway Branch; the Neihart Railway Branch; the Marysville Branch; and the Fair Ground Railway Branch of the Montana Central Railway Company; all of which were leased to, controlled and operated by and assessed to the Montana Central Railway Company.

On the 5th day of August the Board assessed the Great Falls and Canada Railway Company.

On the 7th day of August, they assessed the Oregon Short Line and Utah Northern Railway Company.

On August 10th the Board made the apportionment of the assessment of the Northern Pacific Railroad Company, and the Great Northern Railway Company, to Dawson County, for the purpose of State and County taxation.

Also the apportionment of the assessment of the Northern Pacific Railroad Company, and the Rocky Fork and Cooke City Branch of the Northern Pacific and Montana Railroad Company to Yellowstone County.

Also the apportionment of the assessment of the Northern Pacific Railroad Company; the Rocky Fork and Cooke City Railroad Company; the Rocky Mountain Railroad Company, and the Cokedale Spur of the Northern Pacific Railroad Company to Park County.

Also the apportionment of the assessment of the Northern Pacific Railroad Company; the Logan and Butte Branch of the Northern Pacific and Montana, and the Sappington and Norris Branch

of the Northern Pacific and Montana Railroad Company to Gallatin County.

On August 11th the Board made the apportionment of the assessment of the Northern Pacific Railroad Company to Meagher County.

Also the apportionment of the assessment of the Northern Pacific Railroad Company, the Logan and Butte Branch, the Helena and Jefferson County Branch; the Helena, Boulder Valley and Butte Branch, and the Boulder and Elkhorn Branch of the Northern Pacific and Montana Railroad Company, and the Montana Central Railway Company to Jefferson County.

Also the apportionment of the assessment of the Northern Pacific Railroad Company; the Helena and Jefferson County Branch; the Helena and Red Mountain Branch, and the Marysville Branch of the Northern Pacific and Montana Railroad Company; the Montana Central Railway Company, and the Red Mountain Branch, the Marysville Branch and the Fair Ground Branch of the Montana Central Railway Company to Lewis and Clarke County.

On the same day the Board proceeded to equalize the valuation of the taxable property of the several counties in this State, for the purpose of taxation, and increased the total assessed value of sheep as follows:

In the County of Lewis and Clarke, 10 per cent was added; in the County of Deer Lodge 39 per cent was added; in the County of Missoula 50 per cent was added; in the County of Choteau 11 per cent was added; in the County of Cascade 12 per cent was added; in the County of Madison 6 per cent was added.

On August 12, the Board being in regular session, apportioned the assessment of the Northern Pacific Railroad Company; the Drummond and Philipsburg Branch of the Northern Pacific and Montana Railroad Company; the Montana Union Railway Company; and the Anaconda Railroad Branch of the Montana Union Railway Company to Deer Lodge County.

Also the apportionment of the assessment of the Northern Pacific Railroad Company; the Missoula and Bitter Root Valley Railroad Branch and the De Smet Railroad Branch of the Northern Pacific and Montana Railroad, which were assessed to the Northern Pacific Railroad Company to Missoula County.

On the same day the Board proceeded to equalize the valuation of the taxable property of the several counties in this State, for the purposes of taxation, and increased the total assessed value of cattle as follows:

In the County of Gallatin 17 per cent was added; in the County of Jefferson 8 per cent was added; in the County of Beaverhead 4 per cent was added; in the County of Lewis and Clarke 4 per cent was added; in the County of Madison 22 per cent was added.

On August 13th, the Board, still being in regular session, made the apportionment of the assessment of the Great Northern Railway Company and the Great Falls and Canada Railway Company to Choteau County. They also made an apportionment of the assessment of the Great Northern Railway Company, the Sand Coulee Railway Branch, and the Neihart Railway Branch of the Montana Central Railway, and the Great Falls and Canada Railway Company to Cascade County.

On the 4th day of August they made an apportionment of the assessment of the Sappington and Norris Railroad Branch, and the Harrison and Pony Railroad Branch of the Northern Pacific and Montana Railroad Company; and the Oregon Short Line and Utah Northern Railway Company to Madison County.

On the same day they made an apportionment of the assessment of the Oregon Short Line and Utah Northern Railway Company to Beaverhead County.

They also made an apportionment of the assessment of the Logan and Butte Railroad Branch of the Northern Pacific Railroad Company; the Montana Union Railway Company; the Butte Hill Railway Branch of the Montana Union Railway Company; the Montana Central Railway Company, and the Oregon Short Line and Utah Northern Railway Company to Silver Bow County.

On the 17th day of October the Clerk presented to the Board, a form of "Delinquent Tax List," prepared in compliance with section 102 of the Revenue Law; which form was duly forwarded to the County Treasurers of the several counties.

On the 29th day of October, the Clerk presented form of "Treasurer's Record of Sales of Real Estate for Delinquent Taxes for the Year 189—"; prepared in accordance with the requirements of Sections 120, 125 and 126, Revenue Law; which forms were immediately transmitted to the several County Treasurers.

From data on file in this office we have made several tables therefrom which we believe will be of interest to the public and of some value to the various county officers.

TABLE NO. 1.

Is compiled from the July statement, which statement is made

up by the Assessor from the assessment lists and assessment book on file in his office, and which shows :

1. The number of acres of land in the County as assessed by him.
2. The value of land.
3. The value of improvements on the same.
4. The number of City and Town lots.
5. The value of City and Town lots.
6. The value of improvements on City and Town lots.
7. The number of mining claims assessed, value of same, and value of improvements thereon.
8. The value of telegraph and telephone lines.
9. The value of irrigating ditches.
10. The value of depots, station grounds, etc.
11. The total assessed value of all real property as assessed and returned by the Assessor to the Board of County Commissioners.

TABLE NO. 2.

Shows the number, kind and value of the several classes of personal property in this State, with the total assessed value of all personal property as assessed by the Assessor and returned to the Board of County commissioners. This table is also made up from the July statement which was returned to this Board under Section 38.

TABLE NO. 3.

Is compiled from the July statement and shows :

1. The total number of horses, hogs and cattle in the State.
2. The average assessed value per head.
3. The total assessed value, with the total number and general average of all.

TABLE NO. 4.

Shows :—

1. The number of acres of land assessed.
2. The average value per acre of the same.
3. The value of city and town lots.
4. The value of improvements on city and town lots.
5. The value of real estate and other city and town lots and mining claims.

6. The value of improvements on real estate other than city and town lots and mining claims.
7. The value of mining claims.
8. The total value of real estate, lots, mining claims and improvements.
9. The value of personal property other than money.
10. The value of money.
11. The total value of all property, except railroads, for assessment purposes after equalization by the County Board of Equalization.

TABLE NO. 5.

Shows :—

1. The total value of all real property.
2. The total value of all personal property.
3. The total value of all railroad property assessed by the State Board of Equalization.
4. The total value of all property assessed in each county by county and State officials upon which the taxes are levied for the year 1891. This table is made up from tables No. 3 and 7 of this report.

TABLE NO. 6.

Shows :—

1. The number of miles of railroad in each county.
2. Whether trunk or branch lines.
3. Under what system operated.

TABLE NO. 7.

Shows :—

1. The name or number of each school district in the several counties in Montana through which each railroad runs.
2. The total mileage of each railroad therein.
3. The assessed value per mile of each railroad.
4. The total assessed value of all railroads in each school district.
5. The total assessed value of all railroads in each county.

This table is compiled from the "Record of apportionment of Railroad Assessments in Montana for 1891."

TABLE NO. 8.

Is compiled from the "Assessment of Railroads in Montana for 1891," and shows:

1. The total assessment for each railroad separately, in the several counties through which it runs in Montana.

TABLE NO. 9.

Includes all of the totals of Table No. 7, and is made up for the purpose of more readily ascertaining the total length of each railroad in the several counties, without being required to add them. This table shows the total assessed value of railroads in each county in the order in which the State Board makes its assessments; commencing at the east line of the State and extending through to the west line; commencing again on the northerly line and extending through to the south line of the State.

TABLE NO. 10.

Shows:—

1. The total assessed value of the roadway, roadbed, rails and rolling stock of each railroad.
 2. The total tax on the same.
 3. The total assessed value of gravel beds, station grounds, etc.
 4. The total tax on same.
 5. The total assessed value of the land granted.
 6. The total tax on same.
 7. The special taxes paid on all railroad property.
 8. The total tax paid on all railroad property in the State.
- This table is compiled from Table No. 8.

TABLE NO. 11.

Shows in detail every item of expense of the Board during the fiscal year, ending December 1, 1891, as follows:

1. From whom the article was purchased.
2. The date of its purchase.
3. The article for which the expense was incurred.
4. The value of the article.
5. When paid.
6. What appropriation paid from.

The foregoing includes nearly all of the general business done and performed by this Board up to December 1, 1891.

The Board does not deem it expedient or advisable, at this time, to make any recommendations, suggestions or amendments to the Revenue Law, to Your Excellency, but will avail itself of that privilege in its next annual report; for the reason that two years experience under this law may enable us to point out more fully any imperfections that we may deem to exist, and the better to understand the workings of every section thereof.

We have the honor to be your obedient servants,

JOS. K. TOOLE,

Governor and Chairman of the Board.

E. A. KENNEY,

State Auditor.

R. O. HICKMAN,

State Treasurer.

H. J. HASKELL,

Attorney General.

L. ROTWITT,

Secretary of State and Secretary of the Board.

Members of the State Board of Equalization.

EMILY SWAN, *Clerk.*

Rules and Regulations.

OFFICE OF THE STATE BOARD OF EQUALIZATION, }
HELENA, MONTANA, *April 8, 1891.* }

In order to comply with Sec. 71 of "An Act Concerning Revenue," the following rules and regulations are prescribed by the State Board of Equalization for its own government in adjusting and equalizing the valuation of taxable property in the several counties of the State, and assessing certain property belonging to railroad companies operating in more than one county in this State, and for the government of County Commissioners when equalizing, and Assessors when assessing.

RULE I.

The object of the law in the matter of assessing and collecting the public revenue, is to carry into effect the constitutional and statutory requirements, that all property in the State not exempt, under the laws of the United States, shall be taxed in proportion to its value, excepting from taxation the property of the United States, the State, counties, cities, towns, school districts, municipal corporations, public libraries and such other property as is used exclusively for agricultural and horticultural societies, for educational purposes, places for actual religious worship, hospitals and places of burial not used or held for private or corporate profit, and institutions of purely public charity, provided no more land than is necessary for such purposes shall be exempt; also all mines and mining claims, both placer and rock in place, containing or bearing gold, silver, copper, lead, coal or other valuable mineral deposits, prior to the purchase thereof from the United States. To this end the law requires the assessment of all taxable property in the State to be first completed before the rate of county taxation is determined.

The assessment of the property must be commenced immediately after the first Monday in March, and completed on or before the second Monday in July, of each year; and the equalization by the

County Boards of Equalization must be commenced on the third Monday of July, and completed on or before the second Monday in August of each year. (Secs. 13-67.)

All taxable property must be assessed at its full cash value. (Sec. 5.)

The terms "value" and "full cash value" mean the amount at which the property should be taken in payment of a just debt due from a solvent debtor. (Sec. 4.)

RULE II.

Assessors are hereby instructed to use the form of assessment list adopted and furnished by the State Board of Equalization, or a form substantially the same, and in all cases to require a list or statement to be sworn to and signed by the person assessed, which must be carefully preserved in the office of the assessor.

The assessor may fill out the statement at the time he presents it, or he may deliver it to the person and require him, within an appointed time, to return the same to him properly filled out. The Assessor shall immediately deliver, in person or by mail, a copy of his or her statement showing corrections, if any, made by him. (Secs. 14-15.)

RULE III.

In addition to the affidavit required by Section 15, of the "Act Concerning Revenue," mentioned in Rule II, and before taking from any person the statement required by Section 14, of said Act, the Assessor must administer to such person an oath that he or she will true answers make to all questions put to him or her concerning all matters contained in said last mentioned Section.

In this connection attention is called to the positive provisions of Section 14, as to the statement to be made by taxpayers. The object of the section is to obtain a complete and detailed list of the taxpayer's taxable property owned by him or her on the first Monday of March of each year.

RULE IV.

Assessors must not assess the property of any person in "gross" or "bulk" but, after demanding and receiving from each person to be assessed a specific statement, setting forth in detail and in accordance with the assessment lists, the quantity, number or kind of each

class of property assessed; the assessor will then fix the proper values at which the several properties are to be assessed, according to his own judgment, governed by the requirements of the "Act Concerning Revenue," and these rules. If the person being assessed makes any statement of the value of the property, or any portion thereof, whether under oath or not, the Assessor should consider the same, but will not be bound thereby, but must assess such property at its "full cash value." (Sec. 5.)

RULE V.

Assessors must not accept returns or statements from agents for persons when the persons themselves can be found in the county.

RULE VI.

Attention is called to Section 18, where the Assessor is required to make a valuation of the property of persons neglecting or refusing to give, under oath, the statement provided for in Sections 14 and 16. Where the statement is neglected or refused, or the person neglects or refuses to comply with the other requirements of the "Act" or the requirements of the Assessor thereunder, the Assessor must be careful to note on the assessment book, opposite the name of the party assessed, the refusal thus: "Refused to be sworn." "Refused to give statement as to property." "Neglected to furnish statement as to property." (Sec. 18.)

RULE VII.

Assessors should be careful in exercising their duties under Section 22, in order that assessments made thereunder will be legal. The same Rule applies to partnership. The Rule is to give the entire name of each partner in the firm, thus: "J. G. Ramsey, J. C. Auld and Jas. McCormick, co-partners doing business under the firm name of J. G. Ramsey & Co." An assessment under the latter name alone, without naming the individual members, would not bind the firm.

RULE VIII.

Care should be taken when assessing unsecured solvent credits, to bear in mind that it is the intention of the law to assess all unsecured credits due and owing to the party assessed, from or by all residents of the State. In making deductions from the aggregate

amount of such credits, allowance must be made for such unsecured debts as the assessed party owes to bona fide residents of this State. The only deductions allowable on account of such debts of the party, are debts which are not secured by deed of trust, mortgage or other lien on real or personal property.

RULE IX.

In assessing solvent credits, whether the same are secured by a deed of trust, mortgage or other lien, or other obligations, or are unsecured, they are to be valued only by the actual value of the security; that is to say, if the face value of the mortgage is greater than the value of the property, the mortgage should be assessed at no greater value than the property; and so in the case of all other credits secured on either real or personal property, the credit should be assessed at no greater value than the security. In the case of unsecured credits, the same should be assessed at their real value, which may, in many instances, be less than the par or face value.

RULE X.

Care should be taken so as not to assess money loaned out or money loaned to or deposited with banks or banking associations *as money*, but such property must be assessed to the owners or holders as "*solvent debts*." In assessing any credits due any person, association or corporation, the present cash value of the credit is to be ascertained as near as may be, by taking into consideration the nature of the indebtedness; the ability of the debtor to pay the same, in whole or in part; the character and sufficiency of the security, if any there be; the times when payable, and such other circumstances as have a present and direct effect upon the value.

RULE XI.

An indebtedness within the meaning of Section 14 of the "Revenue Act" does not include an acknowledgement of indebtedness not founded on consideration, and no such acknowledgement made for the purpose of being so deducted, must or can be considered a debt within the intent of said section, and no person is entitled to a deduction on account of an obligation of any kind given to an insurance company for the premium of insurance, nor on account of any unpaid subscription to any institution or society, nor on account of a subscription to or installment payable on the capital stock of any com-

pany or corporation ; nor on account of the liability of any person or persons as surety for another ; and no deduction must be made in any case unless :—

1. The party claiming such deduction discloses to the Assessor, under oath, the name or names of the persons to whom such party is indebted.
2. The amount of such indebtedness to each.
3. That such indebtedness is not barred by the statute of limitations.

RULE XII.

What is known as a deposit of money, gold dust or other valuables, in a bank or with a banker or other person—that is to say, a deposit by the terms of which the custodian of the deposit has no right to use the same but is merely charged with the duty of safely keeping it for the benefit of the depositor—is not to be assessed to such bank, banker or other person, but such deposit must be assessed to the depositor. In case such depositor resides in another county, the Assessor must in that case file the affidavit or statement in his office and transmit a copy of the same to the Assessor of the county in which the residence of the depositor is therein shown. In case the depositor is absent from the State, the deposit must be assessed to the bank, banker or other person in whose keeping the same remains, taking care to specify in the assessment that said bank, banker or other person is assessed for such deposit, as the agent of the owner, naming such owner.

RULE XIII.

Banking corporations and all banks and banking firms or associations, or persons doing a banking business, must be assessed for the full amount of money, gold dust or bullion on hand, (except the special deposit mentioned in Rule No. XI); and, in addition thereto, under the head of solvent credits, all their loans and all solvent credits due them which are secured by mortgage or lien upon real or personal property, must be assessed at the full cash value thereof, without any deduction on account of any indebtedness, and notwithstanding the creditors (or depositors as they are commonly called) of such corporations, banks, banking firms, associations, or persons who may have been, or are liable to be, assessed for their said deposits or credits, as solvent credits due them.

RULE XIV.

With respect to such solvent credits as are not secured in the manner above stated in Rule XIII, the excess of the same over the amount of the same party's indebtedness which is not secured in the manner above stated, only, is to be assessed.

RULE XV.

The term "solvent credits" include all debts owing by any such institutions or persons to their creditors or depositors, on account of moneys or securities loaned to or deposited with them, (excepting the *special deposits* described in Rule No. XI) and such debts must be severally assessed at their full cash value as "solvent credits," to such creditors or depositors, or such other persons as at the time of assessment may be the owners or holders of such credits, subject to the deductions allowed an account of unsecured indebtedness, as required in Rule No. X. State, county, city, or other municipal or public bonds, bonds of any firm, corporation or persons, warrants or scrip, are to be assessed as unsecured, solvent credits, from which the assessed party may deduct his unsecured debts due residents of the State.

RULE XVI.

The July statement required for the State Board of Equalization by Section 38 of the Revenue Act, must be furnished in all cases, and the forms furnished by the Board for that purpose must be fully filled up. Great importance is attached to this report from the fact that the Board is enabled to gather therefrom, by a comparison of all the reports, a correct estimate of the valuations made by the Assessors upon the several classes of property in the State, and determine therefrom what per centum to add to or deduct from the assessed value of the same.

RULE XVII.

What is meant by "improvements" on land or lots, includes lots ploughed or tilled, fenced, trees planted thereon, structures erected thereon, or fixtures attached thereto. Care must be taken to give each lot, whether proved or unimproved, a separate valuation. The provision in Section 12 of the Revenue Act does not contemplate any other rule.

RULE XVIII.

To the end that all property, situated in each county, may be designated on the Assessment Lists, and in the Assessment Books, in the city, town, school district, road district, or other revenue district in which it is situated, the County Commissioners are hereby required to cause the boundaries of each and all of such districts above mentioned to be ascertained and entered of record in their said office for the use of the Assessor and the State Board of Equalization. (Sub-division 4, Sec. 14.)

RULE XIX.

It is the duty of the Assessor to make a careful examination of each Assessment List handed in by his deputies, and supervise the valuations thereon; and alter, correct or change them according to his own judgment. Where the labor of assessing is apportioned in districts to different deputies, great inequalities between the several districts are apt to result, unless the Assessor personally attends to fixing the valuations and making them in proportion throughout the county, according to the true values of the lands or other properties assessed.

RULE XX.

In case any property is found which has been sold to the county for delinquent taxes, pursuant to Section 115, such property must be assessed, not to the county, but in the same manner as if it had not been so purchased. In case the time of redemption has expired, the property, being property of the county, must not be assessed.

Assessment of Railroads.

DESIGNATION OF OFFICERS.

RULE XXI.

In compliance with the requirements of Section 43, the Board designates in the manner following, the particular officer of each railroad company operated in Montana, whose duty it shall be to prepare and transmit to the State Board of Equalization the statement required by said section.

The Tax Commissioner of the Northern Pacific Railroad Company and its branches, is hereby designated as the officer of such company to make out and furnish this Board, for and on behalf of said Railroad Company; its branch lines, leased lines, etc., in the State of Montana; with the statement required by Section 43, of "An Act Concerning Revenue," approved March 6, 1891.

The General Land Commissioner of the Union Pacific Railroad Company, and its branches, is hereby designated as the officer of such Company to make out and furnish this Board; for and on behalf of the Oregon Short Line and Utah Northern Railway, (it being a part and under the control of the Union Pacific System of Railroads,) in the State of Montana; with the statement required by Section 43, of the Act quoted *supra*.

The General Solicitor of the Great Northern Railway Company, is hereby designated as the officer of such company to make out and furnish this Board; for and on behalf of said Railway Company; its branch lines, leased lines, etc. in the State of Montana; with the statement required by Section 43, of the Act quoted, *supra*.

The Secretary of the Great Falls and Canada Railway Company, is hereby designated as the officer of such company to make out and furnish to this Board; for and on behalf of said Railway Company; its branch lines, leased lines, etc., in the State of Montana; with the statement required by Section 43, of the above named Act.

The Auditor of the Montana Union Railway Company, is hereby designated as the officer of such company, to make out and furnish this Board; for and on behalf of said Railway Company, in the State of Montana; with the statement required by Section 43, of the Act herein quoted.

RULE XXII.

Agents of all railroad companies will be furnished with a blank statement as required by Section 43, of the Revenue Laws; which must be carefully prepared and filled out by them.

They will not be expected to furnish a description of the road; giving the points of entrance into and the points of exit from each township, road, school or other revenue district, in each County; but the same will be furnished by this Board.

RULE XXIII.

The State Board of Equalization will assess the franchise, roadway, roadbed, rails and rolling stock only, of all railroads, operated in more than one county.

All leased lines, operated under whatever name, are; for the purposes of assessment; considered as a part of the system of the road to which the same may be leased, and assessed accordingly. (Sec. 44.)

RULE XXIV.

Assessors will assess all property of any character, including the franchise belonging to any railroad corporation operated exclusively within their county, unless such railroad is leased to a corporation operated in more than one county; and also all the depots, station grounds, shops, buildings, gravel beds and other taxable property situated within their counties of railroads operated in part in the county and not included in the franchise, roadway, roadbed, rails or rolling stock thereof.

RULE XXV.

Before assessing the property belonging to any person, company or corporation operating any railroad in this State, the Assessor must make a demand upon the agent of such person, company or corpora-

tion for a statement in writing as provided in section 14 of the Revenue Act.

The officer designated in Rule 21 as the agent of the railroad companies therein mentioned, must be regarded by the Assessors as the agent of such railroads, unless otherwise directed in writing by such companies.

Poll Tax Book.

RULE XXVI.

The attention of Assessors is called to Section 179, which requires the keeping of a roll of persons liable to a poll tax, which requirement must be complied with to the letter.

This roll must be kept with the same exactness and accuracy as the assessment book, and turned over to the County Clerk within the time prescribed by law.

RULE XXVII.

Assessors will be held to a strict performance of the law in the collection of a poll tax from all persons liable therefor in the county.

It will not be sufficient to note in the Poll Tax Book reasons for non-payment, such as "The person was absent from home;" "Had no money with him;" "Promised to pay some other time;" but it must appear that such person was:

1. Within the exceptions laid down in Section 163; or,
2. Absent from the county.

RULE XXVIII.

If any person assessed for a property tax has not paid to the Assessor the poll tax due from him, or for which he is liable, the Assessor must not carry the same into the assessment book as a tax against such person, for the reason that the County Treasurer collects from this roll all poll taxes that the Assessor has failed to collect. When so turned over to the County Treasurer, it is, to all intents and purposes, a delinquent poll tax book. (Sec. 180.)

RULE XXIX.

Before any person, corporation or association, employing one or

more persons subject to poll tax, can be made liable therefor, in case they have furnished the verified statement showing the number and names of the employes, the Assessor must first make a personal demand upon all persons named in such statement for the poll tax; and in case such employee shall then refuse payment, the Assessor will then proceed under Sections 169 and 170.

RULE XXX.

The Board of County Commissioners of each county must authorize the Assessor to appoint a sufficient number of deputies to enable him to complete the assessment and perform such other duties prescribed in the Revenue Law within the prescribed time. The fact that the Assessor has a good bond on file, or neglects to perform his duties, or is not diligent in the performance of them, is not sufficient to warrant the Commissioners in refusing to authorize the appointment of a sufficient number of deputies, but it is their duty to render all aid in their power in the matter of the assessment of property subject to taxation; and to hold the Assessor liable on his bond for his failure to render his personal services to the county in that behalf. The measure of damages would be the amount paid out for the services of a deputy, or, in case the work was negligently performed, the amount of taxes lost to the county thereby.

RULE XXXI.

The attention of the several Treasurers and the Board of County Commissioners is called to the provisions of Section 184 of the "Revenue Act," which requires the giving of a new bond to the State and County jointly. All County Clerks are enjoined to notify this Board of the failure of their County Treasurer after June 1, 1891, to comply with the provisions of this section.

RULE XXXII.

It is the duty of the Assessor to transmit to this Board, as soon as practicable, a statement of all mortgages, deeds of trust, contracts and other obligations by which any debt is secured, which embrace or relate to lands situate in more than one county, in order to enable the Board to apportion the value of such property in each county and transmit such apportionment to the Assessor of such county, as required by section 67, such statement, in addition to a full description of the names, dates, etc., of the instrument, shall contain all

information the Assessor may have in relation to the character and value of the lands described in such instrument. (Sec. 66.)

RULE XXXIII.

In assessing a mortgage, deed of trust or other obligation by which a debt is secured, the mortgaged property must be particularly described. The better way is to adopt the same description by which the land is assessed. In all cases a mortgage or other security must be assessed in the county or city where the property affected thereby is situated. (Sub. div. 5, Sec. 14.)

RULE XXXIV.

In case the Assessor shall discover real or personal property in the possession of a person who has become the owner thereof by purchase since twelve o'clock noon of the first Monday in March, such property must not be assessed to such purchaser, but assessed to the party who was the owner of the same on the first Monday of March at twelve o'clock noon. Notwithstanding the fact that the owner cannot be found on whom to make a demand for the assessment list, such property must be assessed to him.

RULE XXXV.

Live stock driven into any county from without the State and turned at large for grazing purposes therein, may be listed and assessed at any time during the year in such county.

This rule must not be construed to prevent Assessors from listing and assessing live stock that graze continuously in one county, while the owners thereof have their headquarters in another county.

Members State Board of Equalization:

JOS. K. TOOLE, *President.*

R. O. HICKMAN.

E. A. KENNEY.

H. J. HASKELL.

L. ROTWITT, *Secretary.*

EMILY SWAN, *Clerk.*

TABLE NO. 1.

Showing the Total Number of Acres of Land, and Value; Value of Improvements on the Same; Number of City and Town Lots and Value; Value of Improvements on the Same; Value of Mining Claims and Improvements on Same; Value of Telephone and Telegraph Lines; Value of Irrigating Ditches; Value of all Depots, Station Grounds, Etc., and Total Value of all Real Estate and Improvements as Assessed by the Assessor:

NAME OF CITIES,	LANDS.		CITY AND TOWN LOTS.		MINING CLAIMS.			Value of Tele- graph and Tel- phone Lines.	Value of Irrigat- ing Ditches.	Value of Depots Station Grounds Etc.	Total Value of all Real Estate and Improvements
	Number of Acres.	Value of Land.	Value of Improvements on same.	No.	Value.	Value of Improvements.	No.	Value.			
Beaverhead.....	319,551	\$ 493,413	\$ 250,407	1,387	\$ 156,964	\$ 241,585	77	\$ 6,749	\$.....	\$ 17,300	\$ 1,221,512
Cascade.....	225,260	3,768,585	728,289	10,599	4,329,663	777,368	.....	4,500	.....	.....	9,608,405
Choteau.....	101,009	303,029	171,400	5,689	141,080	116,000	.....	17,590	26,000	37,960	806,039
Custer.....	787,319	439,615	49,461	4,519	247,882	271,190	.....	11,028	.....	17,950	1,037,126
Dawson.....	325,690	122,800	6,001	2,274	61,726	69,615	.....	12,764	.....	36,525	369,611
Deer Lodge.....	446,613	793,615	1,648,769	.....	532,039	893,503	.....	8,987	.....	18,900	3,871,813
Fergus.....	200,718	660,875	375,850	686	86,370	111,810	.....	4,125	.....	.....	1,250,030
Gallatin.....	799,720	1,923,760	315,890	11,480	675,070	676,150	.....	2,966	20,000	.....	3,613,836
Jefferson.....	290,761	818,945	316,551	1,830	149,252	232,290	.....	5,453	28,899	45,800	1,631,536
Lewis and Clarke.....	249,882	3,445,845	1,168,745	25,650	13,799,790	4,531,035	292	9,430	47,000	32,000	23,034,505
Madison.....	250,654	735,979	357,350	1,565	37,785	126,235	.....	1,260	.....	4,375	1,317,219
Meagher.....	584,840	1,536,737	280,483	6,019	1,018,915	306,610	70	1,622	.....	.....	3,175,367
Missoula.....	225,818	1,017,584	409,150	.....	3,457,638	771,949	.....	.....	.....	10,210	5,666,530
Park.....	570,316	846,793	372,289	13,536	1,036,711	575,820	.....	3,151	.....	25,625	2,795,834
Silver Bow.....	70,150	185,991	115,340	15,600	7,791,898	2,922,812	4,000	11,800	64,000	77,008	12,487,319
Yellowstone.....	751,675	687,616	120,474	15,784	351,076	964,737	.....	2,426	39,652	18,987	1,484,966
Total.....	6,209,406	\$ 17,783,241	\$ 6,686,539	116,540	\$ 33,876,859	\$ 12,796,339	4,439	\$ 103,851	\$ 225,551	\$ 342,638	\$ 73,351,668

TABLE NO. 2.

Showing the Several Classes of Personal Property, With the Average
and Actual Value of Each Kind, as Assessed by the Assessors
In the Several Counties, For the Fiscal Year
Ending December 1, 1891.

NAME OF COUNTIES.	State, County or Other Bonds.	Watches.		Jewelry or Plate.	Furni- ture.	Fire Arms.	
	Total Value.	No.	Total Value.	Total Value.	Total Value.	No.	Total Value.
Beaverhead.....	\$2,111,865	131	\$ 3,719	\$ 690	\$ 7,345	.....	\$1,049
Cascade.....			5,000	15,000	75,517	.....	5,000
Choteau	4,750		2,000	2,500	5,013	.....	1,000
Custer			3,000	1,000	31,993	.....	
Dawson.....		188	3,016	509	14,665	89	521
Deer Lodge			10,000	5,000	30,000	.....	2,005
Fergus.....		201	2,010	1,000	9,125	420	3,360
Gallatin.....			7,000	14,810	30,000	.....	3,000
Jefferson....	57,389	263	7,324	381	33,597	141	1,511
Lewis and Clark.....	3,363,300	780	15,600	28,500	211,720	.....	
Madison.....	28,830		10,000		3,085	.....	
Meager.....			5,000	2,895	32,000	.....	
Missoula			10,490	1,480	52,216	.....	847
Park		123	3,061	1,320	44,920	.....	502
Silver Bow.....			28,000	25,134	110,000	.....	
Yellowstone.....			2,661	885	24,775	.....	1,064
Total.....	\$ 5,566,134	.....	\$117,881	\$101,104	\$715,971	.....	\$19,859

Table No. 2—Continued.

MUSICAL INSTRUMENTS.		SEWING MACHINES.		LIBRARIES.	MERCHAN-DISE.	Fixtures of Stores and Other Business Places	Farming Utensils.
No.	Total Value	No.	Total Value	Total Value	Total Value	Total Value	Total Value
94	\$ 7,170	103	\$ 1,487	\$ 2,650	\$ 153,535	\$ 7,375	\$ 8,765
.....	20,000	.....	4,000	4,589	400,710	.....	1,200
.....	1,100	.....	800	386	97,289	2,000	2,433
.....	6,000	.....	2,000	3,028	102,573	8,000	7,091
54	3,557	129	1,828	195	63,580	5,105	.....
.....	15,000	.....	2,000	4,830	550,342	10,000	25,000
78	2,180	.....	2,250	1,000	102,205	2,500	2,000
.....	17,000	.....	4,000	6,250	.....	.....	52,020
146	10,177	291	5,130	1,250	90,337	8,395	8,029
.....	32,175	555	11,100	12,310	1,576,765	38,200	13,350
.....	11,000	.....	1,000	2,865	98,195	.....	.....
.....	10,980	.....	2,000	2,500	213,800	4,970	19,420
.....	10,902	.....	.....	7,000	342,394	20,014	21,042
101	10,650	188	3,105	5,695	274,895	17,800	13,455
.....	50,000	.....	15,240	12,000	1,390,930	40,000	1,000
.....	5,000	.....	2,073	1,275	155,840	11,520	930
.....	\$ 212,891	.....	\$ 58,013	\$ 67,823	\$ 5,613,390	\$ 175,879	\$175,735

TABLE NO. 2—Continued.

MACHINERY	WAGONS AND OTHER VEHICLES.		HARNESS, ROBES AND SADDLES.	HORSES.		
	No.	Total Value.		Number.	Average Value.	Total Value.
\$ 16,515	871	\$ 30,343	\$ 13,416	10,853	\$27 87	\$ 302,568
12,000	.....	80,248	30,000	8,537	31 62	269,965
13,000	.....	23,000	7,000	10,868	31 49	341,330
1,000	.....	25,000	15,000	23,263	26 46	615,574
4,420	273	6,600	3,917	5,141	29 35	150,930
68,818	.....	68,195	24,529	10,089	33 48	306,185
19,910	1,479	59,185	12,295	14,223	23 40	475,180
26,410	.....	60,000	10,000	11,455	31 23	357,760
339,553	985	35,477	17,004	7,860	37 79	297,097
67,260	.....	65,835	19,350	6,052	37 95	229,475
.....	.....	77,715	.....	16,080	26 50	427,160
60,925	.....	48,830	10,400	11,357	28 50	321,415
60,272	.....	42,903	20,014	6,883	37 28	254,703
23,690	.....	29,455	13,128	8,219	32 38	266,200
166,066	.....	60,630	15,335	2,904	60 80	176,620
10,305	.....	16,840	5,740	7,527	32 74	246,600
\$890,144	.....	\$730,256	\$217,128	161,311	\$ 31 23	\$5,038,762

TABLE NO. 2. Continued.

COWS			STOCK CATTLE			GOATS		
No.	Average Value	Total Value	No.	Average Value	Total Value	No.	Average Value	Total Value
686	\$20 20	\$13,720	25,087	\$12 57	\$ 315,362	.....	\$.....	\$.....
.....	.....	.....	22,192	15 68	348,077	.....	.....	.....
.....	.....	.....	113,941	15 21	1,733,933	.....	.....	.....
.....	.....	.....	164,177	17 42	2,860,148	.....	.....	.....
311	25 00	7,775	66,091	15 17	1,002,860	.....	.....	.....
.....	.....	.....	21,628	13 17	284,850	.....	.....	.....
.....	.....	.....	62,316	15 24	950,915	.....	.....	.....
.....	.....	.....	2,022	11 11	224,760	.....	.....	.....
1,748	30 58	53,460	9,526	12 17	115,985	.....	.....	.....
1,951	25 00	48,805	9,289	12 58	116,900	.....	.....	.....
.....	.....	.....	27,265	10 65	289,975	.....	.....	.....
.....	.....	.....	26,727	13 25	352,533	.....	.....	.....
.....	.....	.....	16,746	14 68	246,029	.....	.....	.....
1,586	21 00	33,340	22,855	15 16	346,766	220	2 63	580
.....	.....	.....	2,416	26 32	63,589	.....	.....	.....
377	18 42	6,945	29,464	15 00	442,030	.....	.....	.....
6,659	\$24 63	\$164,045	621,742	\$15 59	\$9,694,712	220	\$2 63	\$ 580

TABLE NO. 2—Continued.

SHEEP.			MULES.			OXEN.		
Number.	Average Value.	Total Value.	Num-ber.	Average Value.	Total Value.	Num-ber.	Average Value.	Total Value.
45,370	\$2 49	\$ 113,374	22	\$53 18	\$1,170	.....	\$.....	\$.....
94,301	2 25	211,318	.....	.....	.....	.....	.....	.....
293,713	2 25	656,354	.....	.....	.....	.....	.....	.....
125,723	2 99	377,096	.....	.....	.....	.....	.....	.....
77,479	2 50	193,697	22	50 00	1,100	.....	.....	.....
36,090	1 80	65,320	.....	.....	.....	.....	.....	.....
299,565	2 51	754,725	.....	.....	.....	.....	.....	.....
6,658	2 54	16,920	.....	.....	.....	.....	.....	.....
3,034	2 50	7,585	101	54 01	5,455	14	24 28	340
40,387	2 25	92,110	52	50 00	2,600	32	25 00	800
12,942	2 25	30,675	.....	.....	.....	.....	.....	.....
259,740	2 50	648,315	.....	.....	.....	.....	.....	.....
8,604	1 66	14,293	.....	.....	.....	.....	.....	.....
97,396	2 52	245,990	105	44 00	4,625	.....	.....	.....
906	2 73	2,475	.....	.....	.....	.....	.....	.....
115,845	3 50	405,809	103	49 70	5,120	60	28 00	1,680
1,517,753	\$2 52	\$3,836,056	405	\$49 55	\$20,070	106	\$26 60	\$2,820

TABLE NO. 2.—Continued.

HOGS			GRAIN	HAY	LUMBER	WOOD	VALUE OF IMPROVE- MENTS THE TITLE TO WHICH IS VESTED IN ANOTHER THAN THE PERSON SO LISTING IT.
No.	Average Value	Total Value	Wheat Oats and Barley				Total Value
			Total Value	Total Value	Total Value	Total Value	Total Value
265	\$5 23	\$1,385	\$ 1,955	\$ 4,025	\$ 10,940	\$.....	\$ 40,439
226	4 81	1,088	.....	.....	4,343	.....	.....
61	4 54	277	.....	.....	700	564	.....
266	4 50	1,200	.....	4,974	.....	.....	.....
62	5 00	310	.....	3,010	.....	42,250	.....
483	4 11	2,007	101,657	.....	.....	.....	.....
135	5 07	685	515	6,450	7,620	900	.....
692	4 63	3,200	32,830	.....	.....	.....	.....
253	5 54	1,402	225	1,200	3,583	139,099	7,380
184	6 11	1,125	.....	.....	12,535	4,000	.....
621	4 90	3,060	910	1,500	4,000	.....	.....
261	4 46	1,165	.....	.....	.....	.....	.....
2,183	3 42	7,482	20,000	17,136	34,062	40,000	.....
179	6 92	1,095	770	2,880	1,480	350	124,070
96	6 92	665	.....	.....	39,845	25,000	.....
93	7 88	733	300	4,345	.....	.....	.....
6,060	\$4 43	\$26,879	\$159,162	\$45,520	\$119,108	\$252,163	\$171,889

Table No. 2—Concluded.

MONEY ON HAND OR SPECIAL DE- POSIT.	UNSECURED CREDITS AND SOL- VENT DEBTS.	MORTGAGES.	OTHER PER- SONAL PROPERTY	TOTAL VALUE OF ALL PERSONAL PROPERTY.
Total Value.	Total Value	Total Value.	Total Value.	
\$ 13,551	\$ 300,351	\$	\$ 6,000	\$ 3,490,764
27,927	.....	244,942	678,947	2,439,871
117,587	.....	292,423	29,143	3,334,582
99,090	.....	4,410	68,432	4,236,609
5,012	.....	.....	1,255	1,516,112
395,027	.....	95,847	144,955	2,211,567
13,485	42,295	320,695	140,470	2,932,955
92,270	304,040	856,960	.....	2,119,230
96,419	45,874	802,856	643,852	2,837,366
260,490	1,744,490	.....	1,414,580	9,383,375
61,085	107,970	254,985	35,990	1,444,000
.....	186,260	393,147	142,902	2,459,457
151,217	.....	174,805	287,959	1,837,260
19,966	105,143	.....	169,925	1,764,856
1,467,111	.....	4,941,070	3,947,273	12,577,983
.....	24,870	506,036	187,731	2,071,107
\$ 2,820,237	\$ 2,861,293	\$ 8,888,176	\$ 7,899,414	\$ 56,657,094

TABLE NO. 3.—Horses.

NAME OF COUNTY.	Number of Horses.	Average Assessed Value Per Head	Total As- sessed Value.
Dawson	5,088	\$27.46	\$ 139,739.00
Custer.....	23,265	26.46	615,574.00
Yellowstone.....	7,411	29.57	219,145.00
Park	8319	32.51	266,200.00
Gallatin	11,455	31.23	357,760.00
Meagher.....	11,357	28.30	321,415.00
Jefferson	7,768	35.35	274,597.00
Lewis and Clarke.....	5,974	35.46	211,845.00
Deer Lodge.....	10,089	30.34	306,185.00
Missoula	6,578	35.14	231,203.00
Fergus	14,223	33.40	475,180.00
Choteau	10,860	31.41	341,330.00
Cascade	8,537	31.02	269,965.00
Madison	16,080	26.56	427,160.00
Beaverhead.....	10,720	25.90	277,703.00
Silver Bow.....	2,893	54.31	157,120.00
Totals	660,617	31.23	4,892,112.00

TABLE No. 3. Continued.—Hogs.

NAME OF COUNTY.	Number of Hogs.	Average Assessed Value Per Head	Total As- sessed Value.
Dawson	62	\$5.00	\$ 310.00
Custer.....	266	4.51	1,200.00
Yellowstone.....	93	7.88	733.00
Park	179	6.11	1,095.00
Gallatin.....	692	4.62	3,200.00
Meagher	261	4.46	1,165.00
Jefferson.....	253	5.54	1,402.00
Lewis and Clarke.....	184	6.11	1,125.00
Deer Lodge.....	483	4.17	2,007.00
Missoula	2,183	3.42	7,482.00
Fergus	135	5.00	685.00
Choteau	61	4.55	277.00
Cascade.....	226	4.45	1,088.00
Madison.....	621	4.93	3,060.00
Beaverhead.....	265	5.22	1,385.00
Silver Bow.....	96	6.92	665.00
Totals.....	6,060	4.43	26,879

TABLE No. 3. Concluded.—Cattle.

NAME OF COUNTY.	Number of Cattle.	Average Assessed Value Per Head	Total As- sessed Value.
Dawson	65,889	\$15.16	\$ 998,335.00
Custer	164,177	17.42	2,860,148.00
Yellowstone	29,453	15.00	441,795
Park	22,587	15.00	338,805.00
Gallatin	2,022	11.11	224,760.00
Meigher	26,729	13.18	352,533.00
Jefferson	9,424	12.01	113,224.00
Lewis and Clarke	9,226	12.49	115,325.00
Deer Lodge	21,628	13.17	284,850.00
Missoula	16,746	14.69	246,029.00
Fergus	62,316	15.27	950,915.00
Choteau	113,941	15.21	1,733,933.00
Cascade	22,192	15.68	348,077.00
Madison	27,265	10.64	289,975.00
Beaverhead	25,047	12.50	313,232.00
Silver Bow	2,416	26.31	63,589.00
Totals	621,058	15.57	9,675,525.00

TABLE NO. 4.

Showing the Number of Acres of Land Assessed; the Average Value per Acre; the Value of Real Estate in Its Subdivisions; the Value of Improvements; the Value of Personal Property, Exclusive of Money; the Value of Money and the Total Value of all Property in the Several Counties of Montana, for the Year 1891, as Appears from the Assessment Books Thereof, After Correction or Equalization by the County Boards of Equalization, and by the State Board of Equalization, as the Same is Shown by the Statements of the Several County Clerks.

NAME OF COUNTY.	Number of Acres of Land.	Average Value per Acre.	Value of City and Town Lots.	Value of Improvements on City and Town Lots.	Value of Real Estate Other Than City and Town Lots and Mining Claims.	Value of Improvements on Real Estate Other Than City and Town Lots and Mining Claims.	Value of Mining Claims.	Total Value of Real Estate Lots, Mining Claims and Improvements.	Value of Personal Property Other Than Money.	Value of Money.	Total Value of all Property for Assessment Purposes Except Railroads.
Beaverhead.....	155,236	\$ 3 24	157,149	214,665	504,445	284,707	\$ 55,094	1,216,000	1,233,451	\$ 317,902	2,767,853
Cascade.....	220,280	15 61	4,332,765	778,218	3,439,902	559,038	.....	9,109,923	2,619,212	28,529	11,757,664
Chouteau.....	100,830	3 00	144,280	119,940	302,649	202,340	.....	703,209	3,427,538	122,557	4,319,344
Custer.....	787,113	55	242,325	274,665	439,595	50,361	.....	1,006,946	4,436,239	99,090	5,542,275
Dawson.....	334,258	36	57,089	70,625	122,990	4,652	.....	255,356	1,751,892	7,084	2,014,332
Deer Lodge.....	414,613	1 95	533,480	890,796	868,391	1,928,922	2,483,324	6,724,916	2,124,550	439,707	9,289,173
Fergus.....	200,748	3 26	86,170	115,735	656,055	375,900	.....	1,244,860	2,451,460	490,253	4,186,555
Gallatin.....	438,568	4 19	688,863	653,775	1,839,078	343,730	.....	3,525,446	2,332,505	67,870	5,925,821
Jefferson.....	290,761	1 95	147,252	232,230	568,720	273,051	64,406	1,285,659	2,693,490	142,265	4,121,442
Lewis and Clarke.....	290,442	14 63	13,045,570	4,306,745	3,226,865	939,120	245,860	21,764,160	8,532,510	260,490	30,557,160
Madison.....	173,280	4 22	37,785	124,235	731,311	338,590	81,083	1,315,004	1,383,085	61,085	2,759,174
Meagher.....	584,840	2 14	853,516	301,610	1,252,974	283,455	30,400	2,721,355	2,271,467	186,290	5,179,682
Missoula.....	186,763	5 42	2,772,929	771,949	1,013,473	423,910	.....	4,982,261	1,850,687	151,217	6,984,165
Park.....	570,316	1 48	895,227	517,544	839,678	369,064	.....	2,621,614	1,745,497	117,100	4,484,211
Silver Bow.....	38,888	5 68	6,599,832	3,462,395	220,914	1,427,490	.....	11,710,631	18,867,095	1,464,756	32,042,482
Yellowstone.....	655,080	93	350,971	262,492	614,701	187,101	.....	1,415,265	1,920,035	24,720	3,360,020
Total.....	5,402,016	.....	\$ 30,965,303	\$ 13,099,560	\$ 16,641,744	\$ 7,991,431	\$ 2,971,167	\$ 71,669,205	\$ 59,641,273	\$ 3,980,875	\$ 135,291,353

TABLE NO. 5.

Table Showing the Total Equalized Value of all Real and Personal Property Assessed by the Assessor in Each County, and the Total Assessed Value of all Railroad Property Assessed by the State Board of Equalization in the Several Counties within the State, and the Total Assessed Value of all Property within the State for Assessment Purposes for the Year 1891, upon which Taxes were Levied.

NAME OF COUNTY	Total Value of all Real Property	Total Value of all Personal Property	Total Value of all Property Assess'd by the State Board of Equalization	Total Value of all Property Assessed to Each County
Beaverhead	\$ 1,216,000	\$ 1,551,853	\$ 498,096	\$ 3,175,949
Cascade.....	9,109,923	2,647,741	626,200	12,383,864
Choteau.....	769,209	3,550,135	1,041,920	5,364,264
Custer.....	1,005,946	4,535,329	404,320	5,946,595
Dawson.....	255,356	1,758,976	1,011,000	3,025,332
Deer Lodge.....	6,724,916	2,564,257	553,740	9,842,913
Fergus.....	1,244,860	2,941,695	.....	4,186,555
Gallatin.....	3,525,446	2,400,375	244,560	6,170,381
Jefferson.....	1,285,659	2,835,783	795,940	4,917,382
Lewis and Clarke	21,764,160	8,793,000	523,870	31,081,030
Madison.....	1,315,004	1,444,170	188,872	2,948,046
Meagher.....	2,721,955	2,457,727	60,200	5,239,882
Missoula.....	4,982,261	2,001,904	1,020,000	8,004,165
Park.....	2,621,614	1,862,597	452,240	4,936,451
Silver Bow.....	11,710,631	20,331,851	384,312	32,426,794
Yellowstone.....	1,415,265	1,914,755	463,120	3,823,140
Total.....	\$71,669,205	\$63,622,148	\$8,181,390	\$143,472,743

TABLE NO. 6.

Showing the Total Mileage of all the Railroads in the State of Montana
in the Several Counties and Under What System operated
for the Year 1891.

NAME OF RAILROAD.	Name of County.	Mileage	Trunk Main or Branch Line.	Operated Under What System.
Great Northern Railway	Dawson	209	Trunk	G. N.
Northern Pacific Railroad	Dawson	62.5	Trunk	N. P.
Northern Pacific Railroad	Custer	144.4	Trunk	N. P.
Northern Pacific Railroad	Yellowstone	109.4	Trunk	N. P.
Rocky Fork & Cooke City Branch of N. P. R. R.	Yellowstone	39.2	Branch	N. P.
Northern Pacific Railroad	Park	75.8	Trunk	N. P.
Rocky Fork & Cooke City R. R.	Park	5	Branch	N. P.
Rocky Mountain Railroad of Montana	Park	51.4	Branch	N. P.
Cokedale Spur of Northern Pacific Railroad	Park	3.6	Branch	N. P.
Northern Pacific Railroad	Gallatin	57.2	Trunk	N. P.
Logan & Butte Branch of N. P. & Mont. R. R.	Gallatin	19.9	Branch	N. P.
Sappington & Norris Br. of N. P. & Mont. R. R.	Gallatin	1.2	Branch	N. P.
Northern Pacific Railroad	Meagher	21.5	Trunk	N. P.
Northern Pacific Railroad	Jefferson	22.3	Trunk	N. P.
Montana Central Railway	Jefferson	58.3	Main	G. N.
Logan & Butte Branch of N. P. & Mont. R. R.	Jefferson	41	Branch	N. P.
Helena & Jefferson Co. Branch of N. P. R. R.	Jefferson	19.1	Branch	N. P.
Helena, Boulder Valley & Butte Branch of Northern Pacific and Montana Railroad	Jefferson	29.8	Branch	N. P.
Boulder & Elkhorn Br. of N. P. & Mont. R. R.	Jefferson	20.6	Branch	N. P.
Northern Pacific Railroad	Lewis and Clarke	29.7	Trunk	N. P.
Helena & Jefferson Co. Branch of N. P. R. R.	Lewis and Clarke	1.6	Branch	N. P.
Marysville Branch of N. P. & Mont. R. R.	Lewis and Clarke	12.5	Branch	N. P.
Helena & Red Mountain Branch of N. P. R. R.	Lewis and Clarke	15.7	Branch	N. P.
Montana Central Railway	Lewis and Clarke	58	Main	G. N.
Marysville Branch of Montana Central R. W.	Lewis and Clarke	6.42	Branch	G. N.
Red Mountain Branch Mont. Central R. W.	Lewis and Clarke	1.6	Branch	G. N.
Fair Ground Branch Montana Central R. R.	Lewis and Clarke	.85	Branch	G. N.
Northern Pacific Railroad	Deer Lodge	72.8	Trunk	N. P.
Drummond & Phillipsburg Br. of N. P. & M. R. R.	Deer Lodge	32.1	Branch	N. P.
Montana Union Railway	Deer Lodge	35.9	Main	U. P.
Anaconda Br. of Montana Union Railway	Deer Lodge	8.4	Branch	U. P.
Northern Pacific Railroad	Missoula	187	Trunk	N. P.
Missoula & Bitter Root Valley Branch of N. P. & Montana Railroad	Missoula	50.5	Branch	N. P.
DeSmet Branch of N. P. & Mont. Railroad	Missoula	73.6	Branch	N. P.
Great Northern Railway	Choteau	175.73	Trunk	G. N.
Great Falls & Canada Railway	Choteau	114	Main	G. F. & C.
Great Northern Railway	Cascade	30.20	Trunk	G. N.
Great Falls & Canada Railway	Cascade	18.5	Main	G. F. & C.
Montana Central Railway	Cascade	44.3	Main	G. N.
Sand Coulee Branch of Mont. Cen. Railway	Cascade	14.5	Branch	G. N.
Neilhart Branch of Montana Central R. W.	Cascade	42.6	Branch	G. N.
Sappington & Norris Br. of N. P. & Mont. R. R.	Madison	19.6	Branch	N. P.
Harrison & Pony Br. of N. P. & Mont. R. R.	Madison	7	Branch	N. P.
Oregon Short Line & Utah Northern R. W.	Madison	15.86	Main	U. P.
Oregon Short Line & Utah Northern R. W.	Beaverhead	78.48	Main	U. P.
Oregon Short Line & Utah Northern R. W.	Silver Bow	32.06	Main	U. P.
Logan & Butte Branch of N. P. & Mont. R. R.	Silver Bow	9.9	Branch	N. P.
Montana Central Railway	Silver Bow	8.3	Main	G. N.
Montana Union Railway	Silver Bow	15.3	Main	U. P.
Butte Hill Branch Montana Union Railway	Silver Bow	12	Branch	U. P.
Total		2,216.20		

KEY: N. P. signifies Northern Pacific System; G. N. signifies Great Northern System;
U. P. signifies Union Pacific System; G. F. & C. signifies Great Falls & Canada System.

TABLE NO. 7.

Showing the Name or Number of Each School District in the Several Counties in Montana Through Which Each Railroad Runs, the Total Mileage of Each Railroad Therein; the Assessed Value Per Mile of Each Railroad Therein, and the Total Assessed Value of all Railroads in Each School District and in Each County.

NAME OF RAILROAD.	Name of County.	Name or Number of School District.	No. of Miles of Railroad in School District.	Assessed Value per Mile.	Total Assessed Value in Each School Dist.	Total Assessed Value in Each County.
Northern Pacific R. R.....	Dawson.	No. 6	20	\$2,800	\$56,000 00	\$.....
" "	"	8	20	2,800	56,000 00	.....
" "	"	1	22.5	2,800	63,000 00	.....
Great Northern R. R.....	"	9	10	4,000	40,000 00	215,000
Northern Pacific R. R.....	Custer.	1	49.54	2,800	138,712 00	.....
" "	"	5	22.58	2,800	63,224 00	.....
" "	"	3	31	2,800	86,800 00	.....
" "	"	12	14.28	2,800	39,984 00	.....
" "	"	13	10.6	2,800	29,680 00	.....
" "	"	4	16.2	2,800	45,360 00	403,760
" "	Yellowstone.	2	6.27	2,800	17,556 00	.....
" "	"	4	7.30	2,800	20,440 00	.....
" "	"	7	6.5	2,800	18,200 00	.....
Rocky Fork and Cooke City Branch of N. P. R. R....	"	7	1.74	4,000	6,960 00	.....
Northern Pacific.....	"	11	3.2	2,800	8,960 00	.....
" "	"	5	6.1	2,800	17,080 00	.....
" "	"	10	10	2,800	28,000 00	.....
" "	"	6	6.2	2,800	17,360 00	.....
" "	"	12	8.6	2,800	24,080 00	158,636
" "	Park.	1	4.15	2,800	11,620 00	.....
" "	"	28	5.78	2,800	16,184 00	.....
" "	"	14	9.1	2,800	25,480 00	.....
" "	"	12	8.47	2,800	23,716 00	.....
" "	"	4	15.35	2,800	42,980 00	.....
Rocky Mountain Railroad of Montana	"	4	3.53	4,000	14,120 00	.....
Cokedale Spur of N. Pac....	"	4	2.94	4,000	11,760 00	.....
Northern Pacific.....	"	20	5.8	2,800	16,240 00	.....
Cokedale Spur of N. Pac....	"	20	.66	4,000	2,640 00	.....
R. F. & C. C. Br. N. P. R. R.	"	21	5	4,000	20,000 00	.....
Rocky Mountain Railroad of Montana	"	2	8.6	4,000	34,400 00	.....
Rocky Mountain Railroad of Montana	"	3	4	4,000	16,000 00	.....
Rocky Mountain Railroad of Montana	"	17	11.46	4,000	45,840 00	.....
Rocky Mountain Railroad of Montana	"	22	10.62	4,000	42,480 00	.....
Rocky Mountain Railroad of Montana	"	25	12.127	4,000	48,508 00	.....
Rocky Mountain Railroad of Montana	"	7	1.94	4,000	7,760 00	379,728
Northern Pacific.....	Gallatin.	18	7	2,800	19,600 00	.....
" "	"	7	7	2,800	19,600 00	.....
" "	"	31	2	2,800	5,600 00	.....
" "	"	19	4	2,800	11,200 00	.....
" "	"	44	5	2,800	14,000 00	.....
" "	"	2	5	2,800	14,000 00	.....
" "	"	3	7	2,800	19,600 00	.....
" "	"	1	20.2	2,800	56,560 00	.....
Logan and Butte Branch N. P. and M.....	"	1	5	4,000	20,000 00	.....
Sappington and Norris Branch N. P. and M.....	"	15	1.2	4,000	4,800 00	.....
Logan and Butte Branch N. P. and M.....	"	15	5.9	4,000	23,600 00	.....
Logan and Butte Branch N. P. and M.....	"	24	3	4,000	12,000 00	.....
Logan and Butte Branch N. P. and M.....	"	6	6	4,000	24,000 00	244,560
Northern Pacific.....	Meagher.	20	10.568	2,800	29,590 40	.....
" "	"	12	3.820	2,800	10,696 00	.....
" "	"	6	3.972	2,800	11,121 60	.....

TABLE NO. 7--Continued.

NAME OF RAILROAD.	Name of County.	Name or Number of School District.	No. of Miles of Railroad in School District.	Assessed Value Per Mile.	Total Assessed Value in Each School Dist.	Total Assessed Value in Each County.
Northern Pacific R. R.	Jefferson.	7	3.140	\$ 2,800	\$ 8,792 00	\$ 60,200
" "		8	9	2,800	25,200 00	
" "		9	13.3	2,800	37,240 00	
Logan and Butte Branch N. P. and M. R. R.		24	17	4,000	68,000 00	
Logan and Butte Branch N. P. and M. R. R.		19	7	4,000	28,000 00	
Logan and Butte Branch N. P. and M.		"	5	4,000	68,000 00	
Montana Central Ry.		1	8.6	5,000	43,000 00	
Hel. & Jef. Co. Br. N. P. R. R.		1	8.85	4,000	35,400 00	
Montana Central Ry.		29	12	5,000	10,000 00	
Hel. & Jef. Co. Br. N. P. R. R.		29	2.40	4,000	9,600 00	
Montana Central Ry.		2	5	5,000	25,000 00	
Hel. & Jef. Co. Br. N. P. R. R.		2	4.50	4,000	18,000 00	
H. B. V. & B. Br. N. P. & M.		2	6.80	4,000	27,000 00	
Montana Central Ry.		27	1.5	5,000	7,500 00	
Helena & Jef. Co. Br. N. P.		27	2.25	4,000	9,000 00	
H. B. V. & B. Br. N. P. & M.		27	2.10	4,000	8,400 00	
Montana Central Ry.		3	5	5,000	25,000 00	
Hel. & Jef. Co. Br. N. P. R. R.		3	1.1	4,000	4,400 00	
H. B. V. & B. Br. N. P. & M.		3	2.20	4,000	8,800 00	
Montana Central Ry.		7	10	5,000	50,000 00	
H. B. V. & B. Br. N. P. & M.		7	10.70	4,000	42,800 00	
B. & E. Br. N. P. & M.		7	6.66	4,000	26,640 00	
Montana Central Ry.		28	11.8	5,000	59,000 00	
H. B. V. & B. Br. N. P. & M.		28	8	4,000	32,000 00	
Montana Central Ry.		21	14.4	5,000	72,000 00	
B. & E. Br. N. P. & M.		18	6.90	4,000	27,600 00	
" "		22	7.04	4,000	28,160 00	795,940
Northern Pacific R. R.	Lewis & Clarke.	16	.5	2,800	1,400 00	
" "		9	6.4	2,800	17,920 00	
Montana Central Ry.		9	3	5,000	15,000 00	
H. & J. Co. Br. N. P. & M. R. R.		9	1.6	4,000	6,400 00	
Northern Pacific R. R.		3	1.8	2,800	5,040 00	
Montana Central Ry.		3	1.7	5,000	8,500 00	
Northern Pacific R. R.		1	3.1	2,800	8,680 00	
Montana Central Ry.		1	4.4	5,000	22,000 00	
Northern Pacific R. R.		15	1.4	2,800	3,920 00	
Montana Central Ry.		15	5.8	5,000	29,000 00	
Northern Pacific R. R.		2	8.7	2,800	24,360 00	
Montana Central Ry.		2	1.5	5,500	7,500 00	
Red Mt. Br. M. C. Ry.		2	1.6	5,000	8,000 00	
H. & R. M. Br. N. P. R. R.		2	3.3	4,000	13,200 00	
Marysville Br. N. P. & M. R. R.		2	1.9	4,000	7,600 00	
Northern Pacific R. R.		8	7.8	2,800	21,840 00	
Marysville Br. N. P. & M. R. R.		8	5.3	4,000	21,200 00	
Montana Central Ry.		22	3.2	5,000	16,000 00	
H. & R. M. Br. N. P. R. R.		7	7.1	4,000	28,400 00	
Montana Central Ry.		18	8.1	5,000	40,500 00	
" "		13	8.9	5,000	44,500 00	
" "		21	5.6	5,000	28,000 00	
" "		4	8.4	5,000	42,000 00	
Marysville Br. M. C. Ry.		4	4.2	3,000	12,600 00	
Marysville Br. N. P. & M. R. R.		4	3.6	4,000	14,400 00	
Montana Central Ry.		17	5.2	5,000	26,000 00	
" "		6	2.2	5,000	11,000 00	
Marysville Br. M. C. Ry.		17	1.9	3,000	5,700 00	
Marysville Br. N. P. & M. R. R.		17	5.8	4,000	23,200 00	
Marysville Br. M. C. Ry.		12	.032	3,000	.960 00	
Marysville Br. N. P. & M. R. R.		12	1.2	4,000	4,800 00	519,620
Northern Pacific R. R.	Deer Lodge	27	8.7	2,800	24,360 00	
" "		3	4	2,800	11,200 00	
" "		29	9.6	2,800	26,880 00	
" "		20	9.6	2,800	26,880 00	
Montana Union Ry.		20	5	5,000	25,000 00	
Northern Pacific R. R.		25	5.8	2,800	16,240 00	
" "		13	13.3	2,800	37,240 00	
Drum. & Phil. Br. N. P. & M.		13	2	4,000	8,000 00	
Northern Pacific R. R.		Bears-month	21.8	2,800	61,040 00	

TABLE NO. 7--Continued.

NAME OF RAILROAD.	Name of County.	Name or Number of School District.	No. of Miles of Railroad in School District.	Assessed Value Per Mile.	Total Assessed Value in Each School Dist.	Total Assessed Value in Each County.
Drum. & Phil. Br. N. P. & M.	"	14	4	4,000	16,000 00	
" " "	"	18	8	4,000	32,000 00	
" " "	"	8	15	4,000	60,000 00	
" " "	"	35	3.1	4,000	12,400 00	
Montana Union Ry.....	"	1	9	5,000	45,000 00	
" " "	"	2	5	5,000	25,000 00	
" " "	"	23	5	5,000	25,000 00	
" " "	"	19	5	5,000	25,000 00	
" " "	"	9	6.9	5,000	34,500 00	
Anaconda Br. M. U. Ry....	"	10	8.4	5,000	42,000 00	553,740
Northern Pacific R. R.....	Missoula	35	11.7	2,800	32,760 00	
" " "	"	32	10.5	2,800	29,400 00	
" " "	"	41	6.7	2,800	18,760 00	
" " "	"	3	5.9	2,800	16,520 00	
M. & B. R. Val. Br. N. P. & M	"	3	2.5	4,000	10,000 00	
" " "	"	10	5.7	2,800	10,360 00	
" " "	"	7	11.5	2,800	32,200 00	
DeSmet Br. N. P. & M.....	"	7	6	4,000	24,000 00	
Northern Pacific.....	"	23	18.4	2,800	51,520 00	
" " "	"	21	52.1	2,800	145,880 00	
" " "	"	22	17.3	2,800	48,440 00	
M. & B. R. Val. Br. N. P. & M	"	11	5.5	4,000	22,000 00	
" " "	"	18	5	4,000	20,000 00	
" " "	"	13	4	4,000	16,000 00	
" " "	"	28	3.1	4,000	12,400 00	
" " "	"	14	4.4	4,000	17,600 00	
" " "	"	2	7.9	4,000	31,600 00	
" " "	"	12	4.4	4,000	17,600 00	
" " "	"	16	3	4,000	12,000 00	
" " "	"	17	4.3	4,000	17,200 00	
" " "	"	37	1	4,000	4,000 00	
" " "	"	5	2.7	4,000	10,800 00	
" " "	"	42	2	4,000	8,000 00	
" " "	"	8	7	4,000	2,800 00	
DeSmet Br. N. P. & M.....	"	4	6.7	4,000	26,800 00	
" " "	"	31	3.2	4,000	12,800 00	651,440
Logan & Butte Br. N. P. & M	Silver Bow	1	9.9	4,000	39,600 00	
Montana Union Ry.....	"	1	2	5,000	10,000 00	
Butte Hill Br. M. Union Ry	"	1	12	5,000	60,000 00	
Montana Central Ry.....	"	1	8.3	5,000	41,500 00	
Montana Union Ry.....	"	2	2	5,000	10,000 00	
" " "	"	3	11.3	5,000	56,500 00	
Ore. Short Line & U. N. Ry.	"	3	9.39	5,200	48,828 00	
" " "	"	4	14.93	5,200	77,636 00	
" " "	"	5	7.74	5,200	40,218 00	384,312
Great Northern Ry.....	Choteau	19	90	4,000	360,000 00	
" " "	"	1	77.73	4,000	310,920 00	
Great Falls & Canada Ry...	"	1	90	3,000	270,000 00	
Great Northern Ry.....	"	12	5	4,000	20,000 00	
" " "	"	8	3	4,000	12,000 00	
Great Falls & Canada Ry...	"	3	24	3,000	72,000 00	1,041,920
Great Northern Ry.....	Cascade	1	30.2	4,000	120,800 00	
Montana Central Ry.....	"	1	8	5,000	40,000 00	
Sand Coulee Br. M. C.....	"	1	10.25	4,000	41,000 00	
Neihart Branch M. C. Ry...	"	1	6.1	4,000	24,400 00	
Great Falls & Canada Ry...	"	1	10.5	3,000	31,500 00	
Montana Central Ry.....	"	17	9	5,000	45,000 00	
" " "	"	2	4.3	5,000	21,500 00	
Great Falls & Canada Ry...	"	2	8	3,000	24,000 00	
Montana Central Ry.....	"	3	23	5,000	115,000 00	
Sand Coulee Br. Mont C....	"	7	4.25	4,000	17,000 00	
Neihart Branch M. C. Ry...	"	8	3	4,000	12,000 00	
" " "	"	10	30.5	4,000	122,000 00	
" " "	"	18	3	4,000	12,000 00	626,200
Sap. & Nor.Br. N.P. & M.RR	Madison	23	11.6	4,000	46,400 00	
H. & P. Br. N. P. & M. R. R.	"	23	3.3	4,000	13,200 00	
S. & N. Br. N. P. & M. R. R.	"	9	8	4,000	32,000 00	
H. & P. Br. N. P. & M. R. R.	"	11	3.7	4,000	14,800 00	
Ore. Short Line & U. Nor Ry	"	31	8.58	5,200	44,616 00	
" " "	"	7	7.28	5,200	37,856 00	188,872
" " "	Beaverhead	12	10.56	5,200	54,912 00	

TABLE NO. 7--Concluded.

NAME OF RAILROAD.	Name of County.	Name or Number of School District.	No. of Miles of Railroad in School District.	Assessed Value Per Mile.	Total As- sessed Value in Each School Dist.	Total As- sessed Value in Each County.
Ore. Short Line & U. N. Ry.	"	22	9.33	5,200	48,516 00	.....
" " " " " "	"	14	12.25	5,200	63,700 00	.....
" " " " " "	"	19	11.29	5,200	58,708 00	.....
" " " " " "	"	11	6.63	5,200	34,476 00	.....
" " " " " "	"	3	3.30	5,200	17,160 00	.....
" " " " " "	"	10	7.40	5,200	38,480 00	.....
" " " " " "	"	2	4.45	5,200	23,140 00	.....
" " " " " "	"	9	6.35	5,200	33,020 00	.....
" " " " " "	"	13	6.92	5,200	35,981 00	408,096

TABLE NO. 8.—ASSESSMENT OF RAILROADS.

Statement Showing the Name of Each Railroad in the State; the Assessed Value Per Mile of the Roadway, Roadbed, Rails and Rolling Stock; Total Mileage, and the Total Assessed Value of the Same in Each County through which Each Railroad Runs.

NAME OF RAILROAD	NAME OF COUNTY	Roadway Per Mile	Roadbed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Mileage	Assessed Value
Northern Pacific Railroad.....	Dawson.....	\$100	\$400	\$700	\$1,600	62.5	\$175,000
	Custer.....	100	400	700	1,600	144.4	401,320
	Yellowstone.....	100	400	700	1,600	102.4	300,320
	Park.....	100	400	700	1,600	75.8	212,240
	Gallatin.....	100	400	700	1,600	57.2	160,160
	Meagher.....	100	400	700	1,600	21.5	60,200
	Jefferson.....	100	400	700	1,600	22.3	62,440
	Lewis and Clarke.	100	400	700	1,600	29.7	83,160
	Deer Lodge.....	100	400	700	1,600	72.8	203,840
	Missoula.....	100	400	700	1,600	187.	523,400
	Totals.....					782.6	\$2,191,280
Missoula & Bitter Root Valley Branch of the N.P. and M. R. R.....	Missoula.....	\$100	\$1,900	\$2,000		50.5	\$202,000
Rocky Fork and Cooke City Railroad.....	Yellowstone.....	\$100	\$1,900	2,000		39.2	\$156,800
	Park.....	100	1,900	2,000		5.	20,000
	Totals.....					44.2	\$176,800

TABLE NO. 8.—Continued.

NAME OF RAILROAD	NAME OF COUNTY	Roadway Per Mile	Roadbed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Mileage	Assessed Value
Rocky Mountain Branch of the Northern Pacific & Montana R. R.....	Park.....	\$100	\$1,900	\$2,000	.....	51.4	\$245,600
Cokedale Spur of the Northern Pacific & Montana R.R.....	Park.....	\$100	\$1,900	\$2,000	.....	3.6	\$11,400
Logan & Butte Branch of the Northern Pacific & Montana R. R.....	Gallatin.....	\$100	\$1,900	\$2,000	.....	19.9	\$ 79,600
	Jefferson.....	100	4,900	2,000	.....	41.	164,000
	Silver Bow.....	100	1,900	2,000	.....	9.9	39,600
	Totals					70.8	\$283,200
Sappington & Norris Branch of the Northern Pacific & Montana R. R....	Madison.....	\$100	\$1,900	\$2,000	.....	19.6	\$78,400
	Gallatin.....	100	1,900	2,000	.....	1.2	4,800
	Totals.....					20.8	\$83,200
Harrison & Pony Branch of the North- ern Pacific & Montana R. R.....	Madison.....	\$100	\$1,900	\$2,000	.....	7.	\$28,000
Helena & Jefferson County Branch of the Northern Pacific & Montana R. R.	Lewis and Clarke.	\$100	\$1,900	\$2,000	.....	1.6	\$ 6,400
	Jefferson.....	100	1,900	2,000	.....	19.1	76,400
	Totals.....					20.7	\$82,800
Helena, Boulder Valley & Butte Branch of the N. P. & M. R.	Jefferson.....	\$100	\$1,900	\$2,000	.....	29.8	\$119,200

TABLE NO. 8.—Continued.

NAME OF RAILROAD	NAME OF COUNTY	Roadway Per Mile	Roadbed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Mileage	Assessed Value
Boulder & Elkhorn Branch of the Northern Pacific & Montana R. R.....	Jefferson.....	\$100	\$ 1,900	\$ 2,000	.....	20.6	\$82,400
Helena & Red Mountain Branch of the Northern Pacific R. R.....	Lewis and Clarke.	\$100	\$ 1,900	\$ 2,000	.....	15.7	\$62,800
Marysville Branch of the Northern Pacific & Montana R.R.....	Lewis and Clarke.	\$100	\$ 1,900	\$ 2,000	.....	12.5	\$50,000
Drummond & Phillipsburg Branch of the Northern Pacific & Montana R. R.....	Deer Lodge.....	\$100	\$ 1,900	\$ 2,000	.....	32.1	\$128,400
De Smet Branch of the Northern Pacific & Montana R. R.....	Missoula.....	\$100	\$ 1,900	\$ 2,000	.....	73 6	\$294,400
Great Northern R'y.....	Dawson.....	\$100	\$ 1,700	\$ 1,700	\$500	209.	\$836,000
		100	1,700	1,700	500	175.73	702,920
		100	1,700	1,700	500	30.20	120,800
						414.93	\$1,659,720
Montana Central Railway.....	Cascade.....						
		\$100	\$ 2,200	\$ 2,200	\$500	44.3	\$221,500
		100	2,200	2,200	500	58.	290,000
		100	2,200	2,200	500	58.3	291,500
		100	2,200	2,200	500	8.3	41,500
	Totals,.....					168.9	\$844,500

TABLE NO. 8.—Continued.

NAME OF RAILROAD	NAME OF COUNTY	Roadway Per Mile	Roadbed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Mileage	Assessed Value
Sand Coulee Branch of the Montana Central	Cascade	\$100	\$1,300	\$2,000	.....	14.5	\$58,000
Neilhart Branch of the Montana Central	Cascade	\$100	\$1,300	\$2,000	.....	12.6	\$170,000
Marysville Branch of the Montana Central	Lewis and Clarke	\$100	\$1,400	\$1,500	.....	6.42	\$19,200
Red Mountain Branch of the Montana Central	Lewis and Clarke	\$100	\$2,200	\$2,200	\$500	1.6	\$8,000
Fair Ground Branch of the Montana Central	Lewis and Clarke	\$100	\$2,200	\$2,200	\$500	.85	\$4,250
Montana Union Railway	Silver Bow Deer Lodge	\$1,000 \$1,000	\$1,500 1,500	\$1,500 1,500	\$1,000 1,000	15.3 35.9	\$76,500 179,500
Totals		.....	.....	.....	.....	51.2	\$256,000
Anaconda Branch of the Montana Union	Deer Lodge	\$1,000	\$1,500	\$1,500	\$1,000	8.4	\$12,000
Butte Hill Branch of the Montana Union	Silver Bow	\$1,000	\$1,500	\$1,500	\$1,000	12	\$70,000
Great Falls and Canada	Cascade Choteau	\$100 \$100	\$1,300 1,300	\$1,400 1,500	\$200 200	18.5 114	\$55,500 312,000
Totals		.....	.....	.....	.....	132.5	\$897,500

TABLE NO. 8.--Concluded.

NAME OF RAILROAD	NAME OF COUNTY	Roadway Per Mile	Roadbed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Mileage	Assessed Value
Oregon Short Line & Utah Northern Ry...	Madison.....	\$100	\$2,200	\$2,200	\$700	15.86	\$ 82,472
	Beavehead.....	100	2,200	2,200	700	78.48	408,006
	Silver Bow.....	100	2,200	2,200	700	32.06	166,712
	Totals.....	.....	.....	.....	.....	126.40	\$657,280

Number of railroads in the State, 27.
Total number of miles of railroad in the State, 2,216.20.
Total assessed value of all, \$8,181,390.

TABLE NO. 9.

Showing the Number of Miles of Roadway, Roadbed and Rails, and the Assessed Value of Each Class of Property, Together With the Rolling Stock, Depots, Station Grounds, Shops, Etc., and the Number of Acres of Land Surveyed and the Value Thereof, of the Railroad Companies in the Several Counties in This State for the Year 1891, as Assessed by the State Board of Equalization and the Assessors After Equalization.

NAME OF RAILROAD.	NAME OF COUNTY.	ROADWAY.		ROADBED.		RAILS.		ROLLING STOCK.	
		No. Mile	Value.	No. Miles	Value.	No. Miles	Value.	Av. Val. Per Mille.	Total Value.
Great Northern Railway.....	Dawson.....	209.0	\$ 20,900	209.0	\$ 355,300	209.0	\$ 355,300	\$ 500	\$ 104,500
Northern Pacific Railroad.....	Dawson.....	62.5	6,250	62.5	25,000	62.5	43,750	1,000	100,000
Northern Pacific Railroad.....	Custer.....	144.4	14,440	144.4	57,760	144.4	101,080	1,000	231,040
Northern Pacific Railroad.....	Yellowstone.....	109.4	10,940	109.4	43,760	109.4	76,580	1,000	175,040
Rocky Fork and Cooke City Branch of Northern Pacific Railroad.....	Yellowstone.....	39.2	3,920	39.2	74,480	39.2	78,400	.....	.....
Northern Pacific Railroad.....	Park.....	75.8	7,580	75.8	30,320	75.8	53,060	1,000	121,280
Rocky Fork and Cooke City Branch of Northern Pacific Railroad.....	Park.....	5.0	500	5.0	9,500	5.0	10,000	.....	.....
Rocky Mountain Railroad of Montana.....	Park.....	51.4	5,140	51.4	97,640	51.4	102,800	.....	.....
Cokedale Spur N. P. R. R.....	Park.....	3.6	360	3.6	6,840	3.6	7,200	.....	.....
Northern Pacific Railroad.....	Gallatin.....	57.2	5,720	57.2	22,880	57.2	40,040	1,000	91,520
Logan and Butte Branch N. P. and M. R. R.....	Gallatin.....	19.9	1,990	19.9	37,840	19.9	39,800	.....	.....
Sappington and Norris Branch N. P. and M. R. R.....	Gallatin.....	1.2	120	1.2	2,280	1.2	2,400	.....	.....
Northern Pacific Railroad.....	Meagher.....	21.5	2,150	21.5	8,000	21.5	15,050	1,000	34,400
Northern Pacific Railroad.....	Fergus.....	22.3	2,230	22.3	8,920	22.3	15,610	1,000	35,680
Northern Pacific Railroad.....	Jefferson.....	58.3	5,830	58.3	128,260	58.3	128,260	500	29,150
Montana Central Railway.....	Jefferson.....	41.0	4,100	41.0	77,900	41.0	82,000	.....	.....
Logan and Butte Branch N. P. and M. R. R.....	Jefferson.....	19.1	1,910	19.1	36,200	19.1	38,200	.....	.....
Helena and Jefferson County Branch N. P. R. R.....	Jefferson.....	29.8	2,980	29.8	56,620	29.8	59,600	.....	.....
Helena, Boulder Valley and Butte Branch N. P. and M. R. R.....	Jefferson.....	20.6	2,060	20.6	39,140	20.6	41,200	.....	.....
Boulder and Elkhorn Branch N. P. and M. R. R.....	Jefferson.....	29.7	2,970	29.7	11,880	29.7	20,790	1,000	47,520
Northern Pacific Railroad.....	Lewis and Clarke.....	1.6	160	1.6	3,040	1.6	3,200	.....	.....
Helena and Jefferson County Branch Northern Pacific Railroad.....	Lewis and Clarke.....	1.6	160	1.6	3,040	1.6	3,200	.....	.....

TABLE NO. 9—Continued.

[illegible]

TABLE NO. 9—CONTINUED.

Showing the Number of Miles of Roadway, Roadbed and Ralls and the Assessed Value of Each Class of Property, Together With the Rolling Stock, Depots, Station Grounds, Shops, Etc., and the Number of Acres of Land Surveyed and the Value Thereof, of the Railroad Companies in the Several Counties in this State for the Year 1891, as Assessed by the State Board of Equalization and the Assessors After Equalization.

NAME OF RAILROAD.	NAME OF COUNTY.	Total Value of the Preceding Classes of Property.	Value of Depots, Station, Grounds, Shops, Etc.	ACRES OF LAND.		Total Value of all Property.	Total Value of all Property in each County.
				Number.	Value.		
Great Northern Railway.....	Dawson.....	\$ 836,000	\$ 21,800	.....	\$.....	\$ 857,800	.....
Northern Pacific Railroad.....	Dawson.....	175,000	21,267	326,506	120,451	316,918	1,174,718
Northern Pacific Railroad.....	Custer.....	404,320	17,350	707,403	276,294	698,564	698,564
Northern Pacific Railroad.....	Yellowstone.....	306,320	16,535	561,892	199,980	522,835	.....
Rocky Fork and Cooke City Branch of Northern Pacific Railroad.....	Yellowstone.....	156,800	2,450	.....	.....	159,250	682,085
Northern Pacific Railroad.....	Park.....	213,240	42,275	420,021	190,296	444,811	.....
Rocky Fork and Cooke City Branch of Northern Pacific Railroad.....	Park.....	20,000	1,750	.....	.....	21,750	.....
Rocky Mountain Railroad of Montana.....	Park.....	205,600	1,600	.....	.....	207,200	.....
Cokedale Spur of Northern Pacific Railroad.....	Park.....	14,400	.....	.....	.....	14,400	688,161
Northern Pacific Railroad.....	Gallatin.....	160,160	9,470	186,017	117,195	316,825	.....
Logan and Butte Branch Northern Pacific and Montana Railroad.....	Gallatin.....	79,600	5,000	.....	.....	84,600	.....
Sappington and Norris Branch Northern Pacific and Montana R. R.....	Gallatin.....	4,800	.....	.....	.....	4,800	406,925
Northern Pacific Railroad.....	Meagher.....	60,200	65,055	355,842	249,089	371,341	371,341
Northern Pacific Railroad.....	Pergus.....	.....	.....	59,797	50,795	50,795	50,795
Northern Pacific Railroad.....	Jefferson.....	62,440	5,700	203,531	152,648	220,788	.....
Montana Central Railway.....	Jefferson.....	291,500	11,900	.....	.....	303,400	.....
Logan and Butte Branch Northern Pacific and Montana Railroad.....	Jefferson.....	164,000	11,000	.....	.....	175,000	.....
Helena and Jefferson County Branch Northern Pacific Railroad.....	Jefferson.....	76,400	1,500	.....	.....	77,900	.....
Helena, Boulder Valley and Butte Branch N. P. and M. R. R.....	Jefferson.....	119,200	6,500	.....	.....	125,700	.....
Boulder and Elkhorn Branch N. P. and M. R. R.....	Jefferson.....	82,400	1,000	.....	.....	83,400	986,188
Northern Pacific Railroad.....	Jefferson.....	83,160	13,000	91,416	149,250	245,410	.....
Helena and Jefferson County Branch Northern Pacific Railroad.....	Lewis and Clarke.....	6,400	.....	.....	.....	6,400	.....
Marysville Branch Northern Pacific and Montana Railroad.....	Lewis and Clarke.....	50,000	.....	.....	.....	50,000	.....
Helena and Red Mountain Branch Northern Pacific Railroad.....	Lewis and Clarke.....	62,800	.....	.....	.....	62,800	.....
Montana Central Railway.....	Lewis and Clarke.....	290,000	151,920	.....	.....	441,920	.....

Table No. 9—Concluded.

Marysville Branch Montana Central Railway.....	19,250	.....	.....	.....	19,250	.....	.....
Red Mountain Branch Montana Central Railway.....	8,000	.....	.....	.....	8,000	.....	.....
Fair Ground Branch Montana Central Railway.....	4,250	.....	.....	.....	4,250	.....	811,010
Northern Pacific Railroad.....	203,840	14,250	724,285	125,930	344,920	.....	.....
Drummond and Phillipsburg Branch N. P. and M. R. R.....	128,400	4,650	.....	.....	133,050	.....	.....
Montana Union Railway.....	179,000	25,250	.....	.....	204,250	.....	.....
Anaconda Branch Montana Union Railway.....	42,000	34,550	.....	.....	76,550	.....	758,370
Northern Pacific Railroad.....	523,000	10,210	56,546	61,310	595,120	.....	.....
M. and B. R. Val. Branch N. P. and M. R. R.....	202,000	.....	.....	.....	202,000	.....	.....
De Smet Branch Northern Pacific and Montana Railroad.....	204,400	.....	.....	.....	204,400	.....	1,091,520
Great Northern Railway.....	702,920	21,410	.....	.....	724,330	.....	.....
Great Falls and Canada Railway.....	312,000	16,550	.....	.....	328,550	.....	1,082,880
Great Northern Railway.....	120,800	16,220	.....	.....	137,020	.....	.....
Great Falls and Canada Railway.....	55,500	6,000	.....	.....	61,500	.....	.....
Montana Central Railway.....	221,500	9,575	.....	.....	231,075	.....	.....
Sand Coulee Branch Montana Central Railway.....	58,000	.....	.....	.....	58,000	.....	.....
Nelhart Branch Montana Central Railway.....	170,400	.....	1,659	.....	170,400	.....	.....
Northern Pacific Railroad.....	.....	.....	.....	1,065	1,065	.....	659,061
Sappington and North Branch N. P. and M. R. R.....	78,400	3,550	.....	.....	81,950	.....	.....
Harrison and Pony Branch N. P. and M. R. R.....	28,000	.....	.....	.....	28,000	.....	.....
Oregon Short Line and Utah Northern Railway.....	82,472	825	.....	.....	83,297	.....	.....
Northern Pacific Railroad.....	.....	.....	76,251	33,625	331,625	.....	226,872
Oregon Short Line and Utah Northern Railway.....	408,096	17,400	.....	.....	425,496	.....	425,496
Oregon Short Line and Utah Northern Railway.....	165,712	4,975	.....	.....	171,687	.....	.....
Northern Pacific Railroad.....	.....	.....	17,271	9,848	9,848	.....	.....
Logan and Butte Branch N. P. and M. R. R.....	39,600	8,300	.....	.....	47,900	.....	.....
Montana Union Railway.....	41,500	36,750	.....	.....	78,250	.....	.....
Montana Union Railway.....	76,500	17,455	.....	.....	93,955	.....	.....
Butte Hill Branch Montana Union Railway.....	60,000	.....	.....	.....	60,000	.....	461,320
Total.....	8,181,390	658,172	3,582,476	1,767,977	10,607,539	10,607,539	10,607,539

TABLE NO. 10.
Showing the Total Assessed Value of the Various Railroads, the Assessed Value of the Gravel Beds, Station Grounds, Etc., Together With the Lands Granted, Which Have Been Surveyed, and the Taxes Paid on Each Class of Property.

NAME OF RAILROAD.	Name of County.	Total Assessed Value of the Roadway, Road Bed, Rails and Rolling Stock of Each Railroad.	Total Tax on Same.	Total Assessed Value of (Gravel Beds, Station Grounds, Etc.	Total Tax on Same.	Total Assessed Value of the Land Granted.	Total Tax on Same.	Special Taxes Paid on all Railroad Property.	Total Tax Paid on all Railroad Property.	Total Tax Paid on all Railroad Property in Each County.
Great Northern Ry.	Dawson.	\$86,000	\$6,720 00	\$21,800	\$422 00	.....	.....	.....	\$17,142 00	.....
Northern Pacific R. R.	"	175,000	3,500 00	21,279	425 33	122,863	2,457 26	297 37	6,679 96	23,821 96
Northern Pacific R. R.	Custer.	404,320	7,277 76	17,950	323 10	276,294	5,496 99	167 29	12,865 14	12,865 14
Northern Pacific R. R.	Yellowstone.	306,320	5,212 14	16,535	290 66	199,980	3,411 88	.....	8,947 68	.....
R. F. & C. C. Br. of N. P. R. R.	"	156,800	2,665 60	2,450	41 66	.....	.....	.....	2,707 26	.....
Northern Pacific R. R.	Park.	212,240	3,395 84	42,275	676 40	190,296	3,041 74	2,195 48	9,312 46	11,651 94
R. F. & C. C. Br. of N. P. R. R.	"	20,000	320 00	1,750	28 00	.....	.....	108 75	456 75	.....
Rocky Mountain Railroad of Montana.	"	205,000	3,289 60	1,600	25 60	.....	.....	91 84	3,407 04	.....
Cokedale Spur of Northern Pac. R. R.	"	14,400	230 40	.....	.....	.....	.....	31 44	261 84	13,438 00
Northern Pacific R. R.	Gallatin.	160,160	2,317 07	9,470	130 04	116,995	2,125 21	62 57	4,634 89	.....
Logan & Butte Br. N. P. & M. R. R.	"	79,600	1,451 20	5,000	72 50	.....	.....	.....	1,226 70	.....
Sappington & Norris Br. N. P. & M. R. R.	"	4,800	69 60	.....	.....	.....	.....	.....	69 60	5,931 19
Northern Pacific R. R.	*Mcagher.	60,200	933 40	65,035	832 11	249,089	3,860 88	179 34	5,805 43	5,805 43
Northern Pacific R. R.	Forgers.	.....	.....	.....	.....	50,795	.....	.....	.....	.....
Montana Central Ry.	Jefferson.	62,440	1,155 15	5,700	105 45	152,618	2,824 00	137 10	4,084 60	.....
Logan & Butte Br. N. P. & M. R. R.	"	291,500	5,392 75	21,900	405 15	.....	.....	.....	5,935 00	.....
Helena & Jell. Co. Br. N. P.	"	161,000	3,634 00	11,000	293 50	.....	.....	.....	3,237 50	.....
Hel. B. Val. & B. Br. N. P. & M. R. R.	"	76,000	1,413 40	1,500	27 55	.....	.....	27 00	1,468 15	.....
Boulder & Elkhorn Br. N. P. & M. R. R.	"	119,200	2,205 20	6,500	120 25	.....	.....	125 80	2,451 25	.....
Northern Pacific R. R.	"	82,000	1,524 40	1,000	18 50	.....	.....	53 30	1,536 20	18,772 70
Helena & Jell. Co. Br. N. P. R. R.	Lewis and Clarke.	83,160	1,434 86	13,000	117 00	149,250	1,343 25	68 35	2,663 46	.....
Malysville Br. N. P. & M. R. R.	"	6,400	70 40	.....	.....	.....	.....	.....	70 40	.....
Helena & Red Mt. Br. N. P. R. R.	"	50,000	530 00	.....	.....	.....	.....	69 00	619 00	.....
Montana Central Ry.	"	62,800	630 80	.....	.....	.....	.....	162 80	823 60	.....
Marysville Branch Montana Cent. Ry.	"	290,000	3,181 70	154,920	4,394 10	.....	.....	383 10	4,958 90	.....
Red Mountain Branch Mont. Cen. Ry.	Lewis and Clarke.	13,260	211 86	.....	.....	.....	.....	50 40	262 26	.....
Fair Ground Branch Mont. Cen. Ry.	"	4,250	87 10	12 15	.....	.....	.....	12 45	99 55	.....
Northern Pacific B. R.	"	293,840	3,363 36	14,250	235 12	125,630	2,077 84	.....	5,676 32	9,573 92
Drum, & Phil. Br. N. P. & M. R. R.	Deer Lodge.	128,400	2,118 60	4,650	76 73	.....	.....	381 23	2,676 56	.....
Montana Union Ry.	"	179,500	2,964 65	25,250	416 62	.....	.....	478 00	3,856 27	.....
Angconda Branch Montana Union Ry	"	42,000	651 00	34,530	570 08	.....	.....	492 10	1,713 18	13,822 43

TABLE NO. 11.

Showing the Expenses Incurred by the State Board of Equalization Between the 1st Day of March, 1891, and the 30th Day of November, 1891.

FROM WHOM PURCHASED	WHEN PURCHASED	FOR WHAT EXPENSE WAS INCURRED	VALUE	WHEN PAID	PAID FROM
Journal Publishing Company.....	March 16	Four hundred copies Revenue Law....	\$ 25 50	April 21	House Bill 130
do do do.....	do 16	Two hundred Assessment Lists.....	21 00	do 21	do do
do do do.....	do 16	One hundred Assmt. Lists, two colors..	24 50	do 21	do do
do do do.....	do 16	One hundred Poll Tax Roll Sheets.....	4 75	do 21	do do
do do do.....	April 3	One hundred Form Assessment Book...	24 50	do 21	do do
do do do.....	do 16	One hundred Form Assmt. List Mines..	5 75	do 21	do do
Attorney General.....	do 16	Stamps, Postage.....	20 00	do 21	House Bill 58, Atty. Genl's Expense account.
Journal Publishing Company.....	May 11	One hundred R. R. Assessment Lists....	110 07	May 22	House Bill 130
do do do.....	do 11	Seven hundred fifty Rules & Regulations	33 75	do 22	do do
do do do.....	do 20	Fifty forms List of Mortgages.....	12 15	June 15	do do
do do do.....	June 8	Seventy-five July Statements.....	30 82	do 15	do do
do do do.....	do 23	One thousand Letter Heads.....	3 00	July 23	do do
do do do.....	do 23	One thousand Second Sheets.....	2 40	do 23	do do
do do do.....	do 23	One thousand Envelopes.....	4 50	do 23	do do
do do do.....	do 23	One R. R. Assessment Book.....	172 00	do 23	do do
do do do.....	July 1	Forty Sheets Royal Paper.....	2 00	do 23	do do
Independent Publishing Company	do 7	One R. R. Apportionment Book.....	20 00	do 23	do do
Peahterly & Company.....	do 16	Two Reams Legal Cap Paper.....	12 00	do 21	Traveling and expense account of Board
do do do.....	do 16	Expense for State Auditor to Missoula	7 00	Aug. 18	do do
do do do.....	do 5	Two Letter Baskets.....	2 00	do 21	do do
do do do.....	do 16	Four gross Rubber Bands.....	3 50	July 21	do do
do do do.....	do 16	One hundred Small Blotters.....	75	do 21	do do
do do do.....	do 16	One dozen Blotters, 19x21.....	75	do 21	do do
do do do.....	do 16	One Letter File.....	1 00	do 21	do do
do do do.....	do 16	Eight Pen Holders.....	2 00	do 21	do do
do do do.....	do 17	Fifty forms Duplicate Ass'nent Book..	25 00	do 21	House Bill 130
do do do.....	do 17	Fifty Railroad Blanks.....	25 00	do 21	do do
do do do.....	do 17	Fifty County Clerk's Statements.....	12 00	do 21	do do
do do do.....	do 18	Three Steel Erasers.....	1 50	do 21	Traveling and expense account of Board
do do do.....	do 18	One Arm Rest.....	1 00	do 21	do do
do do do.....	do 18	One gross Pens.....	85	do 21	do do
do do do.....	do 18	Eleven reams Typewriter Paper.....	24 90	Aug. 19	do do
do do do.....	Aug. 5	Typewriter and Cabinet.....	137 50	do 19	House Bill 130
do do do.....	do 5	Clerk Hire, July 6, to Aug. 16, \$136 53 1/2	201 46	do 19	Extra Clerical Fund
do do do.....	do 5	do do 27, to Aug. 16, 64.93 1/2	17 35	do 19	Traveling and expense account
Alice G. Edmonson.....	do 16	Telegrams to County Officers.....	42 00	do 19	House Bill 130
Della Burton.....	do 17	Fifty Railroad Lists, 3, 6, 10 sets.....		do 19	
Western Union Telegraph Co.....	do 17				
Journal Publishing Company.....	do 17				

TABLE NO. 11.—Concluded.

FROM WHOM PURCHASED	WHEN PURCHASED	FOR WHAT EXPENSE WAS INCURRED	VALUE	WHEN PAID	PAID FROM
Alice Edmunson	Sept. 16	Extra Clerical Hire	\$100 00	Sept. 20	Traveling and expense account of Board
Journal Publishing Company	Oct. 17	One thousand Second Sheets	2 40	Oct. 19	House Bill 130
do do	do 17	One Copy Holder	2 00	do 19	House Bill 58, Atty. Gen's Expense Account.
do do	do 17	One dozen Terra-c. Pins	90	do 19	do do do
do do	do 17	Two boxes Carbon	8 50	do 19	do do do
Saidie Hogan	do 17	Extra Clerical Hire	21 00	Nov. 18	Extra Clerical Fund
Barnard & Company	do 17	One Cabinet	160 00	Oct. 20	Expense account of Board
Northern Pacific Express Co.	do 17	Drayage on Cabinet	4 00	do 20	do do
do 17	do 17	Express on Cabinet	23 80	Nov. 17	do do
Journal Publishing Company	Nov. 10	Postage Stamps	20 00	do 17	do do
do do	Oct. 28	Fifty Tax Lists	24 50	do 17	House Bill 130
do do	Nov. 14	Two thousand Irregular Blanks	34 00	do 17	do do do
do do	do 14	One thousand Mining Blanks	18 00	do 17	do do do
Independent Publishing Company	do 17	Postage Stamps	10 00	do 23	Attorney Generals expense account
do 17	do 17	One hundred Circulars - Irregular	4 00	do 23	State Officers Expense Account.
Total			\$1,467.35		

THIRD ANNUAL REPORT
OF THE
STATE BOARD OF EQUALIZATION
OF THE
STATE OF MONTANA.

TO HIS EXCELLENCY:
JOSEPH K. TOOLE,
GOVERNOR OF MONTANA.

DECEMBER 1, 1892.

HELENA, MONTANA:
C. K. WELLS CO., PRINTERS AND BINDERS.
1892.

Third Annual Report.

OFFICE OF THE STATE BOARD OF EQUALIZATION, }
HELENA, MONTANA, December 1, 1892. }

TO HIS EXCELLENCY, JOSEPH K. TOOLE,
Governor of Montana:

Sir: In compliance with the provisions of the Constitution of this State and Article 13 of Section 72 of "An Act Concerning Revenue," the State Board of Equalization have the honor to submit their Third Annual Report of official business transacted by them during the fiscal year ending December 1, 1892.

Further complying with the requirements of said section 72, the Board prepared and adopted forms of books, statements and returns for the use of the several County Officers for the year 1892. These forms were prepared in accordance with the requirements of sections of said Act, hereinafter mentioned, adopted on dates as follows and printed copies of the same duly transmitted to the proper County Officers.

LIST OF FORMS ADOPTED.

Dec. 5, 1891.—"County Treasurer's Certificate of Tax Sale." Sections 115, 119, 120 and 125.

Jan. 30, 1892.—"Certificate of Redemption of Property Sold for Taxes." Sections 122, 123 and 126.

Jan. 30, 1892.—"Assessment List of Real and Personal Property." Section 14.

Feb. 4, 1892.—"Assessment Book." Section 34. See resolution on page 60.

Feb. 8, 1892.—"Poll Tax Roll." Section 179.

Feb. 8, 1892.—“Assessment List of the Net Proceeds of Mines.” Sections 50 and 51.

Feb. 8, 1892.—“Assessment Book of the Net Proceeds of Mines.” Section 52. See resolution on page 60.

Feb. 17, 1892.—“July Statement.” Section 38.

Mar. 1, 1892.—“Statement of Mortgages, Deeds of Trust and other obligations which relate to and include lands situate in more than one county.” Section 66.

Mar. 1, 1892.—“County Clerk’s Statement.” Section 86.

Mar. 29, 1892.—“Assessment List of Railroads.” Section 43. See resolution on page 61.

Mar. 29, 1892.—“Apportionment of the Assessment of Railroads.” Section 44.

May 25, 1892.—“Duplicate Assessment Book.” Section 90. See resolution on page 61.

Oct. 4, 1892.—“Delinquent Tax List.” Section 102.

RESOLUTIONS.

Feb. 8, 1892.—In regard to “Assessment Book of the Net Proceeds of Mines,” it was

ORDERED: That the County Assessor of Park, Madison, Galatin, Silver Bow, Beaverhead, Deer Lodge, Missoula, Lewis and Clarke, Fergus, Meagher and Jefferson counties be and they are hereby required to prepare, at the same time they prepare the general assessment book, another assessment book called the “Assessment Book of the Net Proceeds of Mines,” which book must be prepared in accordance with the form adopted by this Board on the 8th day of February, 1892.

FURTHER ORDERED: That the County Assessor of Dawson, Custer, Cascade, Choteau and Yellowstone counties be and they are hereby exempted from the above order.

Adopted.

Feb. 8, 1892.—In regard to the “Assessment Book,” the following special order was made for the County of Silver Bow.

ORDERED: That the County Assessor of Silver Bow County be and he is hereby authorized to insert in the Assessment Book three additional columns, viz: “City of Butte,” “City of Walkerville,” and “City of Meaderville,” in lieu of the column headed

"City, Town or Addition; *provided*, however, that no other change will be permitted to be made in said assessment book.

Adopted.

Mar. 29, 1892.—In regard to the assessment of railroads, it was

ORDERED: That all tracks running outside of the right of way, commonly known as spurs, be designated as spurs of the main line, and that the same be assessed accordingly.

Adopted.

April 2, 1892.—

WHEREAS, a National Convention of Railroad Commissioners has been called for April 13, 1892, at the City of Washington, D. C., and

WHEREAS, we believe the interests of the State of Montana require that a representative from this State and a member of the State Board of Equalization should be present at such convention;

Be it Therefore Resolved, That Hon. R. O. Hickman, State Treasurer and ex-officio a member of the State Board of Equalization, be and he is hereby appointed to represent the State of Montana at said convention.

Adopted.

May 25, 1892.—The Board made the following special orders in reply to letters requesting changes in the form of the "Duplicate Assessment Book," which orders were as follows:

ORDERED: That the County Clerk of Silver Bow County be and he is hereby authorized to insert additional columns in lieu of "special taxes," as follows:

1. Butte City—General tax.
2. Butte City—Sewer tax.
3. Walkerville—General tax.
4. Walkerville—Sewer tax.
5. Meaderville—General tax.
6. Meaderville—Sewer tax.

FURTHER ORDERED: That the County Clerk of Missoula County be and is hereby authorized to insert columns as follows:

1. Missoula—City tax.
2. Kalispell—City tax.

Adopted.

July 29, 1892.—In regard to the assessment of the Northern

Pacific Railroad, Hon. Jos. K. Toole, President of the Board, offered the following:

Resolved: That in the judgment of this Board, the main line and right of way of the Northern Pacific Railroad Company in the State of Montana, since the admission of the State into the Union, is subject to taxation upon the same basis as other railroad property within the State.

There being no second thereto the same was declared lost, whereupon the President of the Board directed that the same be entered of record in the Journal as defining his position in assessing said railroad.

Thereupon Hon E. A. Kenney, State Auditor and member of said Board offered the following:

WHEREAS: Section 2 of an Act of Congress entitled "An Act Granting Lands to Aid in the Construction of a Railroad and Telegraph Line from Lake Superior to Puget Sound on the Pacific Coast by the Northern Route," approved July 2, 1864, provides among other things for the exemption from taxation of certain property of the railroad company in the following language:

"Said way is granted to said railroad to the extent of two hundred feet in width on each side of said railroad, where it may pass through the public domain, including all necessary grounds for stations, buildings, workshops, depots, machine shops, switches, side tracks, turntables and water stations; and the right-of-way shall be exempt from taxation within the Territories of the United States;"

AND WHEREAS: The roadway, roadbed and rails of said Northern Pacific Railroad Company are erected upon said right-of-way, which is exempt from taxation, which exemption is in our judgment, under and by virtue of said Act of Congress, a vested right in the company which is continuous; and,

WHEREAS: The States of Washington and North Dakota in and about the taxation of the right-of-way of said railroad through said States, have in this respect fully observed and accepted the conditions and provisions of said Section 2 as a vested right in the railroad company, and continues, notwithstanding their admission into the Union; and,

WHEREAS: In and about the taxation of said road in the States of Washington and North Dakota, they have not taxed said railroad and its branch lines at a rate in excess of that fixed by this Board on the main line of said company in Montana for the year 1891; and,

WHEREAS: The representatives of the railroad company have

notified this Board and claim that said right-of-way and the railroad erected thereon is exempt from taxation under the provisions of Section 2 of the Act above quoted; and,

WHEREAS: We deem it inexpedient under the circumstances and the provisions of the Act of Congress in relation thereto; which exempts said right-of-way from taxation in the Territories of the United States; to place such a rate of assessment upon said Company as would involve the several counties in the State of Montana through which said railroad runs, in vexatious, endless and expensive litigation in collecting the taxes assessed upon said road, and deeming it to be for the best interests of the State of Montana at this time to avoid litigation;

Therefore, Be It Resolved, That it is the judgment of this Board that the assessment of the main and branch lines of said road shall, for the year 1892, be fixed at the same rate as was made by this Board for the year 1891.

Adopted.

Hon. Jos. K. Toole voted 'no.'

Aug, 8. 1892.—In the matter of the equalization of the assessment of the Montana Central Railway, and the Sand Coulee Branch, the Neihart Branch and the Barker Branch of the Montana Central Railway the following resolutions were made:

IT IS THEREFORE ORDERED, That the assessed value per mile of the main line of said railway, as fixed by a pro rata distribution per mile of the assessed value of the whole roadway, roadbed, rails and rolling stock of said railway within this State, be and the same is hereby reduced \$500 per mile on the original assessment made by this Board on the 4th day of August, 1892, thereby fixing said assessment at \$4,500 per mile.

FURTHER ORDERED: That the assessed value per mile of the Sand Coulee, Neihart and Barker Branches of said Montana Central Railway, as fixed by a pro rata distribution per mile of the assessed value of the whole roadway, roadbed and rails of said Branch lines within this State, be and the same is hereby reduced \$500 per mile on the original assessment made by this Board on the 4th day of August, 1892, thereby fixing said assessment at \$3,500 per mile.

Adopted.

August 12, 1892.—The Board made the following orders in regard to the equalized value of sheep in the counties of Park and Fergus.

PARK COUNTY.

WHEREAS: This Board is informed by one of the members thereof that the Board of County Commissioners of Park County, sitting as a Board of Equalization in and for said County did on the — day of August, 1892, increase the total asseessed value of sheep in said County by adding fifty cents to each head of sheep, so assessed in said County for the year 1892;

THEREFORE ORDERED, That the total assessed value of sheep in the County of Park, which is \$294,848, as returned to this Board be and the same is hereby increased by adding twenty per cent. to the valuation thereof;

FURTHER ORDERED: That the County Clerk of the County of Park be and he is hereby required to add twenty per cent. to the assessed valuation of all sheep in said County, which rate per cent. must be added to the total assessed valuation of all sheep of each and every person assessed upon the "assessment book" of said County for the year 1892.

FERGUS COUNTY.

WHEREAS: The Board of County Commissioners of Fergus County, on the 8th day of August, 1892, did transmit to the State Board of Equalization a recommendation which is in words and figures following :

LEWISTOWN, MONTANA, Aug. 8, 1892.

To the State Board of Equalization, Helena, Montana:

Gentlemen—We would respectfully recommend that your Board increase the assessment on sheep from \$2.50 to \$3.00 per head, as that in our opinion is a more just assessment than \$2.50.

Respectfully,

JOHN W. BECK,
JOHN MCCOURT,
P. SAUNDERS,

Board of County Commissioners, Fergus County, Montana.

THEREFORE ORDERED: That the total assessed value of sheep in the County of Fergus, which is \$900,480, as returned to this Board, be and the same is hereby increased by adding twenty per cent to the valuation thereof.

FURTHER ORDERED: That the County Clerk of the County of Fergus be and he is hereby required to add twenty per cent to the assessed valuation of all sheep in said county, which rate per cent must be added to the total assessed valuation of all sheep of each

and every person assessed upon the "assessment book" of said county for the year 1892.

Adopted.

ASSESSMENT OF RAILROADS.

July 18, 1892.—The Board met in compliance with the requirements of Section 44 of the Act hereinbefore quoted for the purpose of assessing the franchise, roadway, roadbed, rails and rolling stock of the several railroads and railways operated within the State, and continued in open session from day to day, Sundays excepted, until the third Monday in August.

July 26, 1892.—G. W. Veale, Jr., Tax Agent of the Oregon Short Line and Utah Northern Railway Company, being present to represent said company, the Board assessed the franchise, roadway, roadbed, rails and rolling stock of said railway at \$5,000 per mile.

July 27, 1892.—Hon S. B. Calderhead, Auditor of the Montana Union Railway Company, being present to represent said company, the Board assessed the franchise, roadway, roadbed, rails and rolling stock of said Montana Union Railway Company, the Anaconda Branch and the Butte Hill Branch of the Montana Union Railway at \$5,000 per mile.

July 29, 1892.—Hon. G. S. Fernald, Tax Commissioner of the Northern Pacific Railroad Company, being present to represent said company, the Board, after adopting the resolution on pages 61, 62 and 63 of this report, assessed the franchise, roadway, roadbed, rails and rolling stock of the Northern Pacific Railroad Company at \$2,835 per mile; and the Rocky Fork and Cooke City Branch, the Rocky Mountain Railroad of Montana, the Cokedale Spur, the Logan and Butte Branch, the Sappington and Norris Branch, the Harrison and Pony Branch, the Helena and Jefferson County Branch, the Helena, Boulder Valley and Butte Branch, the Boulder and Elkhorn Branch, the Helena and Red Mountain Branch, the Helena and Northern Branch, the Drummond and Philipsburg Branch, the Missoula and Bitter Root Valley Branch, and the De Smet Branch, which branches are assessed to the Northern Pacific Railroad Company, at \$4,000 per mile.

Aug, 3, 1892.—The Board assessed the franchise, roadway, roadbed, rails and rolling stock of the Great Falls and Canada Railway Company at \$3,000 per mile.

Aug. 4, 1892.—H. G. McIntyre, attorney for the Great Northern Railway Company, being present to represent said company, the Board assessed the franchise, roadway, roadbed, rails and rolling stock of the Great Northern Railway company at \$4,000 per mile.

Aug. 4, 1892.—The Board assessed the franchise, roadway, roadbed and rails of the Pacific Extension of the St. Paul, Minneapolis and Manitoba Railway; assessed to the Great Northern Railway Company; at \$2,600 per mile.

Aug. 4, 1892.—The Board assessed the franchise, roadway, roadbed, rails and rolling stock of the Montana Central Railway; the Red Mountain Branch, and the Fair Ground Branch; assessed to the Montana Central Railway Company; at \$5,000 per mile; the Sand Coulee Branch, the Neihart Branch and the Barker Branch; assessed to the Montana Central Railway Company, at \$4,000 per mile; and the roadway of the Marysville Branch; assessed to the Montana Central Railway Company; at \$100 per mile.

EQUALIZATION OF PERSONAL PROPERTY.

SHEEP.

Aug. 3, 1892.—The Board equalized the valuation of the taxable property in the several counties in the State for the purpose of taxation, and increased the total assessed value of sheep as follows:

Lewis and Clarke County—Ten per cent.

Missoula County—Fifty-four per cent.

Silver Bow County—Eleven per cent.

Aug. 12, 1892.—Fergus County—Twenty per cent. (See p. 64.)

Park County—Twenty per cent. (See p. 64.)

HORSES.

Aug. 3, 1892.—The Board equalized the valuation of horses in the several counties in the State, and increased the total assessed value of the same as follows:

Cascade County—Twenty-two per cent.

HOGS.

Aug. 3, 1892.—The Board equalized the valuation of hogs in the several counties in the State, and increased the total assessed value of the same as follows:

Custer County—Five per cent.
 Dawson County—Three per cent.
 Deer Lodge County—Thirteen per cent.
 Gallatin County—Twenty-one per cent.
 Lewis and Clarke County—Two hundred and seventy per cent.
 Missoula County—Forty per cent.

EQUALIZATION OF ASSESSMENT OF RAILROADS.

Aug. 8, 1892.—H. G. McIntyre, Attorney for, and L. E. Johnson, General Superintendent of the Great Northern Railway Company, appeared before the Board and made an application for the reduction of the assessment placed upon the Montana Central Railway, the Sand Coulee Branch, the Neihart Branch and the Barker Branch of the Montana Central Railway. After considering the statements made by said parties as to why said assessment should be reduced; which statements are on file in this office; the Board reduced the total assessed value of the same as follows:

Montana Central Railway\$500 per mile.
 Sand Coulee Branch\$500 per mile.
 Neihart Branch\$500 per mile.
 Barker Branch\$500 per mile.

(See resolution on page 63.)

APPORTIONMENT OF ASSESSMENT OF RAILROADS.

Aug. 9, 1892.—The Board apportioned the assessment of the Northern Pacific Railroad and the Great Northern Railway to Dawson County.

Aug. 9, 1892.—The Board apportioned the assessment of the Northern Pacific Railroad to Custer County.

Aug. 9, 1892.—The Board apportioned the assessment of the Northern Pacific Railroad and the Rocky Fork & Cooke City Branch to Yellowstone County.

Aug. 9, 1892.—The Board apportioned the assessment of the Northern Pacific Railroad, the Rocky Fork & Cooke City Branch, the Rocky Mountain Railroad of Montana and the Cokedale Spur to Park County.

Aug. 9, 1892.—The Board apportioned the assessment of the Northern Pacific Railroad, the Logan & Butte Branch and the Sappington & Norris Branch to Gallatin County.

Aug. 10, 1892. The Board apportioned the assessment of the Northern Pacific Railroad, the Neihart Branch and the Barker Branch to Meagher County.

Aug. 10, 1892.—The Board apportioned the assessment of the Northern Pacific Railroad, the Logan & Butte Branch, the Helena & Jefferson County Branch, the Boulder & Elkhorn Branch, the Helena, Boulder Valley & Butte Branch and the Montana Central Railway to Jefferson County.

Aug. 10, 1892.—The Board apportioned the assessment of the Northern Pacific Railroad, the Helena & Jefferson County Branch, the Helena & Red Mountain Branch, the Helena & Northern Branch, the Montana Central Railway, and the Red Mountain Branch, the Marysville Branch and the Fair Ground Branch to Lewis & Clarke County.

Aug. 11, 1892.—The Board apportioned the assessment of the Northern Pacific Railroad, the Drummond & Philipsburg Branch, the Montana Union Railway and the Anaconda Branch, and the Pacific Extension of the St. Paul, Minneapolis & Manitoba Railway to Deer Lodge County.

Aug. 11, 1892.—The Board apportioned the assessment of the Northern Pacific Railroad, the Missoula and Bitter Root Valley Branch, the DeSmet Branch and the Pacific Extension of the St. Paul, Minneapolis and Manitoba Railway to Missoula County.

Aug. 11, 1892.—The Board apportioned the assessment of the Great Northern Railway, the Great Falls and Canada Railway and the Pacific Extension of the St. Paul, Minneapolis and Manitoba Railway to Choteau County.

Aug. 12, 1892.—The Board apportioned the assessment of the Great Northern Railway, the Great Falls and Canada Railway, the Montana Central Railway, the Sand Coulee Branch and the Neihart Branch to Cascade County.

Aug. 12, 1892.—The Board apportioned the assessment of the Sappington and Norris Branch, the Harrison and Pony Branch and the Oregon Short Line and Utah Northern Railway to Madison County.

Aug. 13, 1892.—The Board apportioned the assessment of the Oregon Short Line and Utah Northern Railway to Beaverhead County.

Aug. 13, 1892.—The Board apportioned the assessment of the Logan and Butte Branch, the Montana Central Railway, the Oregon

Short Line and Utah Northern Railway, the Montana Union Railway and the Butte Hill Branch to Silver Bow County.

RECOMMENDATIONS.

We recommend the following amendments to the "Act Concerning Revenue: "

That Section 90, page 107, be amended so that all columns relating to the several classes of real estate be included under one heading in the "Duplicate Assessment Book," and that all of the several classes of personal property in the "Assessment Book" be classed under the heading of "personal property" in the "Duplicate Assessment Book;" and to further provide that the form for the same shall be such as may be prescribed by the State Board of Equalization; which form shall be in conformity with the provisions of said section, when amended as above suggested.

That Section 102, Page 109, be amended so that the "Delinquent Tax List" may conform to the "Duplicate Assessment Book," as above recommended.

That Sections 107, 108 and 109, Page 110, be amended so that the County Treasurers be required to publish in the "Delinquent Tax List" real property only.

That Section 201, Page 128, be amended by adding after the word "Board," in the fourth line thereof, the words "or State Board of Equalization." The object of this amendment would be to confer power upon the State Board of Equalization to authorize the employment of one deputy, in case the Board of County Commissioners should neglect or refuse to appoint a deputy.

That Section 202, Page 128, be amended by inserting the word "but" between the words "made" and "for" in the seventh line thereof.

That Legislative action should be had which would authorize and require each Assessor to procure for the use of this Board such statistical information as would enable them to compile and publish in their Annual Report a table similar to tables No. 12 and 13 concerning irrigation and mining. We think this would enable the Board to lay before the people information that would be of considerable value, especially to persons seeking homes in this State.

From the records of this Department and data received from the several County Officers, the following tables have been compiled:

TABLE NO. 1.

Is compiled from the "July Statement," which statement is compiled by the Assessor from the "assessment lists" on file in his office, and shows the value of the several classes of real property as assessed and returned by the Assessor to the Board of County Commissioners.

TABLE NO. 2.

Is compiled from the "July Statement" and shows the value of the several classes of personal property as assessed and returned by the Assessor to the Board of County Commissioners.

TABLE NO. 3.

Is compiled from the "July Statement," and shows the total number of range horses, range and stock cattle, sheep and hogs in the several counties in the State, with the average assessed value per head and the total assessed value.

TABLE NO. 4.

Is compiled from the "County Clerk's Statement," and shows the assessed value of property in the several counties as equalized by the County Boards of Equalization.

TABLE NO. 5.

Is compiled from the "County Clerk's Statement" and the records of this office, and shows the total value of real property, the total value of personal property, the total value of all railroad property and the grand total value of all property for assessment purposes within the State.

TABLE NO. 6.

Is compiled from the records of this office, and shows the number of miles of railroad in each county, whether the road is a trunk or branch line and under what system operated.

TABLE NO. 7.

Is compiled from the records in this office, and shows the number of each school district in the several counties in the State through which each railroad runs, the total mileage of each railroad therein, the assessed value per mile of each railroad, assessed value in each school district, and total assessed value in school districts in each county.

TABLE NO. 8.

Is compiled from the "Record of Assessment of Railroads in Montana for 1892," and shows the assessed value per mile of the roadway, roadbed, rails and rolling stock of each railroad and railway within the State, and the total assessed value thereof.

TABLE NO. 9.

Is compiled from the "Record of Assessment of Railroads in Montana for 1892" and returns made by the County Clerks, and shows the total assessed value of all railroad property within the State.

TABLE NO. 10.

Shows the expenses incurred by the Board during the fiscal year ending December 1, 1892.

TABLE NO. 11.

Shows the rate of taxation levied for each different fund in each county, the total assessed value of all taxable property therein, the estimated amount of money to be collected for State and county purposes and the estimated delinquency of State and county taxes for 1892.

As taxes are not delinquent until December 1, it is impossible to obtain at this time from the several County Treasurers a correct list of the taxes paid by railroad companies on the different classes of railroad property within the State for the year 1892. The table showing said taxes for 1892 will therefore be included in the report of this Board for the year 1893. The increase of taxes paid on railroad property in this State, for the year 1892 over that of 1891, is estimated at \$12,000.

THIRD ANNUAL REPORT,
TABLES NO. 12 AND 13.

Under date of September 19, 1891, the following circular letter was received by the Attorney General, from Richard J. Hinton, Special Agent in charge of the United States Department of Agriculture:

"OFFICE OF IRRIGATION INQUIRY, }
"WASHINGTON, D. C., Sept. 19, 189-. }

"DEAR SIR—Knowing your practical experience and intelligent interest in irrigation matters, this office takes occasion to solicit in the public service answers to the questions annexed. It is designed as a basis of comparison for the points indicated, to be included in report now preparing."

In compliance with said request the Attorney General immediately prepared and forwarded the following circular letter to the Assessors of the several counties within the State:

"OFFICE OF ATTORNEY GENERAL, }
"HELENA, Mont., Oct. 5, 1891. }

"DEAR SIR—Will you furnish this department with a list of the irrigating ditches assessed in your county, and the name of the person managing the same, at your earliest convenience.

"Very truly yours,

"H. J. HASKELL,

"Attorney General."

The Assessors were of the opinion that a complaint was to be made in regard to their labors and hesitated about replying thereto, when the following letter of explanation was sent to each.

"OFFICE OF ATTORNEY GENERAL, }
"HELENA, Mont., Oct. 19, 1891. }

DEAR SIR—The object of this department in obtaining a list of irrigating ditches in your county, with the names and addresses of the owners or managers thereof, was for the purpose of ascertaining the size, length, capacity and object thereof. Whether they were used for mines, milling or agricultural purposes, and the cost of irrigating. The amount of land irrigated. The crops raised upon the land irrigated. The amount that could be raised without irrigation and the amount with irrigation. The cost per acre and the number of inches of water used per acre. The sources of supply. We desire the names of owners or managers of all ditches, however small, so that we may obtain from them answers to these questions; and from them

we will compile a table for the use of the State Board of Equalization and also one for the Department of Agriculture at Washington. That you have well and ably performed your duty as Assessor goes without saying. We are not looking into that matter. All we want is statistics, and we must get our start by your assistance. Will you furnish this list we have requested at as early a date as practicable?

Very truly yours,

"H. J. HASKELL,

"Attorney General."

In reply to the several letters a list of over 3,500 names of persons owning either irrigating or mining ditches in the several counties of Montana was obtained.

A meeting of the State Board of Equalization was then called and the subject matter heretofore set forth laid before them. It was decided that a circular statement, which should require a description of each ditch, should be forwarded to each and every person owning a ditch within the State. A form for said statement, prepared by the Attorney General, was then submitted to the Board and adopted in words and figures as follows:

"OFFICE OF THE STATE BOARD OF EQUALIZATION, }
HELENA, MONTANA, October 20, 1891. }

.....Esq.,

.....Montana.

SIR: In order that this Department may comply with a circular issued from the United States Department of Agriculture, under date of September 19, 1891, and to aid the State Board of Equalization to furnish the necessary statistical information to the people of this State through its annual report, we request that you reply to the following inquiries in spaces left in this circular.

JOS. K. TOOLE,

President of the Board.

1. When did you build your ditch?

Answer.....

2. What is the length of your ditch?

Answer.....

3. From what stream do you take out the water that supplies your ditch?

Answer.....

4. How many inches of water are there in the stream at the point where you take out water for your ditch June 1st and October 1st, respectively?
Answer.....
5. What are its properties as to minerals?
Answer.....
6. Is it hot or cold?
Answer.....
7. Has it any curing or healing properties?
Answer.....
8. What is the size of your ditch, giving top and bottom of same?
Answer.....
9. How many inches of water does your ditch carry?
Answer.....
10. Give the number of reservoirs and areas thereof, and size of dams, if any?
Answer.....
11. Number of head gates, etc.?
Answer.....
12. What is the cost per mile of your ditch?
Answer.....
13. Have you any buildings, structures or works constructed which are used in pumping or conveying water into the ditch?
Answer.....
14. What is the cost of reservoirs and other works?
Answer.....
15. How many acres of land have you under cultivation by ditch?
Answer.....
16. How many acres of land have you under ditch?
Answer.....
17. What is the cost of water supply for irrigating purposes per acre, per month?
Answer.....
18. What is the annual cost per acre?
Answer.....

19. How many lateral or side ditches have you?
 Answer.....
20. How many inches of water does each lateral ditch carry?
 Answer.....
21. What are your annual rental charges per acre for water?
 Answer.....
22. How many acres of land do your lateral ditches supply water for?
 Answer.....
23. What is the average cost per acre to you in preparing land for
 cultivation or for grazing under irrigation?
 Answer.....

24. What is the average cost per acre of irrigation works, ditches, etc.?
 Answer.....

25. What is the cost per acre of annual maintenance and repairs?
 Answer.....
26. What acreage is covered by your own or neighborhood system,
 divided by "under ditch" and "under cultivation"?
 Answer.....

27. What are the staple products of your region under irrigation?
 Answer.....

28. What is your estimate of annual products per acre?
 Answer.....
29. If possible, estimate for crops separate from grazing or forage.
 Answer.....

Respectfully,

.....
Postoffice."

It was found necessary to forward a second and third copy of said statement to some parties, thus making over 6,000 copies sent out, thereby greatly increasing the clerical work, and even then a

large number failed to report. The following circular was then mailed to the delinquent parties:

"OFFICE OF THE STATE BOARD OF EQUALIZATION, }
HELENA, MONTANA, December 19, 1891. }

.....Esq.,

.....Montana.

DEAR SIR: Subsequent to the 20th day of October, 1891, this Department mailed to your address a blank form, referring to and concerning water ditches owned or controlled by you. It is important that the information sought for therein should be in the possession of this Board at an early date. The circular at the head of the blank explains its purport, and we now assure you that we are not seeking to gain information upon this subject that will be of detriment or damage to you, but that the same will inure to your benefit.

May we hope for a prompt return of the form, fully filled out?

JOS. K. TOOLE,

President of the Board.

This letter brought prompt returns showing a total of 1,468 ditches constructed. A book was then prepared in the office of the State Board of Equalization for each county, showing the names and business address of each person owning ditches, date when built, length of ditch, source of supply, number of inches in same June 1st, number of inches in same October 1st, size of ditch, top and bottom, number of inches ditch carries, number of reservoirs, number of head gates, cost per mile of ditch, buildings, structures and works, cost of reservoirs, etc., number of acres of land under cultivation, number of acres of land under ditch, cost per acre per month, annual cost per acre, number of lateral or side ditches, average size of lateral ditches, average capacity lateral ditches, annual rental per acre for water, number acres of land watered by lateral ditches, cost of preparing land for cultivation or grazing under irrigation per acre, average cost per acre of irrigation works, cost per acre annual maintenance, acreage in neighborhood under ditch, acreage in neighborhood under cultivation, products raised in vicinity by irrigation, estimate of annual product per acre, and estimate of crops separate from grazing. (Copies of these books are now on file in this department.)

Tables No. 12 and 13 were then compiled from said books, and while the same are not as complete as desired, are uniformly accurate so far as given.

The work that was necessarily attendant upon the preparation

of these books and tables, including the collection of statistics, kept one clerk actively employed for six months.

TABLE NO. 14.

Is compiled from statistics on file in this department and was prepared at the suggestion of the Governor, and shows the counties within the State in the form of parallelograms and will, we believe, furnish ready information to those desiring to obtain such statistics by counties. At the time it was prepared your Excellency suggested that we collate statistics concerning the number of cars of freight, classified, shipped out of each county in the State, but we have not been able to obtain such a statement from and of the railroad companies except the Montana Union Railway Company and the Oregon Short Line & Utah Northern Railway Company, which reports have been placed upon the margin of said table.

RAILROAD MAP.

Since the organization of the State Board of Equalization many requests have been made by residents of this State, as well as residents of other States, for a railroad map of Montana. The necessity of such a map for the use of the Board has long been apparent, and it was suggested by Your Excellency that the Board make arrangements with Mr. Ross Cartee to prepare and draw a railroad map of Montana. Arrangements were accordingly made with Mr. Cartee and the map hereto attached was obtained.

Respectfully submitted,

JOS. K. TOOLE,

Governor and President of the Board.

E. A. KENNEY,

State Auditor.

R. O. HICKMAN,

State Treasurer.

H. J. HASKELL,

Attorney General.

L. ROTWITT,

Secretary of State and Secretary of the Board.

Members of the State Board of Equalization.

EMILY SWAN, *Clerk of the Board.*

TABLE NO. 1.

Showing the Total Number of Acres of Land, and Value; Value of Improvements on the Same; Number of City and Town Lots and Value; Value of Improvements on the Same; Value of Mining Claims and Improvements on Same; Value of Telephone and Telegraph Lines; Value of Mining and Irrigating Ditches; Value of all Depots, Station Grounds, Etc., and Total Value of all Real Estate and Improvements as Assessed by the Assessor for the Year 1892:

NAME OF COUNTIES.	LANDS.			CITY AND TOWN LOTS.			MINING CLAIMS.				Value of Mining and Irrigating Ditches.	Value of Depots and Station Grounds.	Total Value of all Real Estate and Improvements.
	Number of Acres.	Value of Land.	Value of Improvements on same.	No.	Value.	Value of Improvements.	No.	Value.	Value of Improvements.	Value of Telephone and Telegraph Lines.			
Beaverhead.....	325,014	\$ 584,392	\$ 222,004	1,469	\$ 183,221	\$ 223,225	112	\$ 9,242	\$ 83,085	\$ 6,067	\$ 11,200	\$ 17,650	\$ 1,340,786
Cascade.....	223,524	3,537,224	763,635	21,370	5,020,554	1,048,100	.....	.....	.....	6,261	12,645	56,160	10,144,579
Choteau.....	119,915	341,094	220,445	6,849	149,324	129,010	.....	.....	.....	22,616	60,737	39,820	963,046
Custer.....	785,164	464,032	65,830	4,496	231,339	262,710	.....	.....	.....	10,512	1,500	17,950	1,033,873
Dawson.....	334,465	123,563	7,460	.....	56,284	71,925	.....	.....	.....	12,764	.....	44,550	316,546
Deer Lodge.....	445,447	689,180	1,405,320	+ 10,240	604,196	862,810	+ 525	32,065	533,325	13,765	.....	63,570	4,204,171
*Fergus.....	232,774	709,565	413,760	755	91,785	130,935	.....	500	3,000	.....	22,885	.....	1,372,430
Gallatin.....	744,280	1,929,740	366,380	13,028	708,190	700,380	.....	.....	.....	2,960	20,000	19,480	3,747,730
Jefferson.....	299,736	581,719	306,924	1,830	152,255	162,410	.....	36,298	38,111	6,597	33,000	35,150	1,352,464
Lewis and Clarke.....	282,904	2,468,300	856,530	28,470	10,615,790	4,332,250	.....	.....	.....	11,970	.....	32,000	18,316,840
Madison.....	293,676	762,475	337,845	1,706	46,930	132,485	.....	.....	.....	1,865	.....	4,375	1,356,320
Meagher.....	534,794	1,150,670	235,365	9,034	723,635	311,080	4,317	16,000	54,345	1,634	65,085	2,665	2,535,949
+Missoula.....	268,547	1,084,818	438,121	34,649	3,118,731	686,497	5,000	30,415	15,400	11,732	10,349	12,210	5,362,458
Park.....	581,327	1,009,632	300,953	12,947	931,101	558,903	.....	.....	.....	3,834	24,100	40,625	2,869,208
Silver Bow.....	23,270	85,368	152,905	15,675	7,756,485	3,446,290	4,000	134,500	1,100,600	11,856	106,250	37,400	12,831,054
Yellowstone.....	651,498	697,767	127,154	15,784	378,497	262,761	.....	.....	.....	.....	49,113	14,640	1,529,932
Total.....	6,206,335	\$ 16,219,539	\$ 6,220,631	178,302	\$ 30,768,317	\$ 13,322,471	14,251	\$259,020	\$ 1,827,266	\$ 124,973	\$ 416,864	\$ 438,245	\$ 69,597,386

* Took \$525 out of value of Real Estate. See Report of Assessor Fergus County.

+ See letter under date of July 31, 1892, from Assessor Missoula County.

+ See letter under date of July 30, 1892, from Assessor Deer Lodge County.

TABLE NO. 2.

Showing the Several Classes of Personal Property, With the Average and Actual Value of Each Kind, as Assessed by the Assessors In the Several Counties, For the Fiscal Year Ending December 1, 1892.

NAME OF COUNTIES.	State. County or Other Bonds.	Watches.		Jewelry or Plate.	Furni- ture.	Fire Arms.	
	Total Value.	No.	Total Value.	Total Value.	Total Value.	No.	Total Value.
Beaverhead.....	\$2, 20,000	140	\$ 4,250	\$ 940	\$ 11,919	.....	\$ 680
Cascade.....		588	10,626	7,984	108,289	292	3,760
Choteau.....	4,700	.....	.....	3,087	7,718	.....	389
Custer.....		254	4,318	1,740	32,996	426	3,408
Dawson.....		181	2,888	.....	18,392	79	705
Deer Lodge.....	10,000	136	4,811	10,300	28,335	.....	390
Fergus.....		207	2,270	500	9,460	182	1,275
Gallatin.....		230	5,750	2,500	54,110	80	1,200
Jefferson.....	88,000	280	3,995	.....	34,797	103	1,094
Lewis and Clarke.....	1,582,809	773	15,520	28,300	210,050	.....	.....
Madison.....	20,000	328	4,755	1,605	3,000	101	1,415
Meagher..		640	4,080	1,220	39,040	132	1,327
Missoula.....		180	1,800	800	50,100	63	978
Park.....		1,032	15,805	1,675	50,295	223	2,140
Silver Bow.....	645,294	.....	45,300	26,300	96,300	.....	310
Yellowstone.....		165	2,985	475	27,711	100	898
Total.....	\$ 2,370,803	4,194	\$129,153	\$87,426	\$782,512	1,781	\$19,969

Table No. 2—Continued.

MUSICAL INSTRUMENTS.		SEWING MACHINES.		LIBRARIES.	MERCHANDISE.	Fixtures of Stores and Other Business Places	Farming Utensils.
No.	Total Value	No.	Total Value	Total Value	Total Value	Total Value	Total Value
84	\$ 6,330	108	\$ 1,522	\$ 2,380	\$ 174,175	\$ 9,255	\$ 9,840
256	23,214	612	10,090	7,570	415,517	21,613	8,431
54	3,420	70	1,352	570	122,600	3,140	8,777
74	8,510	148	2,120	1,502	125,540	9,740	11,528
.....	3,582	164	2,015	290	87,385	4,080	.....
120	10,010	171	2,061	4,090	519,155	23,756	7,146
96	5,035	200	2,400	725	113,745	6,500	5,780
200	17,000	250	5,000	14,150	218,310	18,250	60,000
93	8,389	280	5,166	1,500	98,730	12,032	9,000
.....	30,975	550	10,600	12,080	1,160,890	56,150	22,670
150	8,775	170	2,225	425	98,260	3,300	5,645
43	4,300	610	9,150	3,750	245,290	28,050	21,645
117	14,717	419	3,000	.....	418,624	41,089	50,285
152	14,420	216	2,610	2,335	283,020	32,140	10,462
.....	50,030	.....	2,040	10,000	1,272,000	92,190	1,105
58	6,045	143	1,670	1,445	138,755	12,440	437
1,497	\$ 214,812	4,111	\$ 63,021	\$ 62,812	\$ 5,491,996	\$ 373,725	\$232,751

TABLE NO. 2—Continued.

MACHINERY	WAGONS AND OTHER VEHICLES.		HARNESS, ROBES AND SADDLES.	HORSES.		
	No.	Total Value.	Total Value.	Number.	Average Value.	Total Value.
\$ 22,280	840	\$ 20,428	\$ 10,224	10,328	\$27 75	\$286,635
37,827	1,167	42,658	23,356	9,060	20 78	188,344
3,675	722	24,950	11,257	11,801	26 44	312,025
8,700	870	23,304	13,037	26,644	26 33	701,582
3,600	.....	8,040	4,603	9,404	19 53	183,680
83,853	1,455	52,009	22,223	10,976	25 58	280,832
28,570	915	27,450	37,370	14,689	31 17	457,910
19,540	1,800	63,000	13,000	11,605	30 94	359,100
382,867	884	33,581	16,500	8,104	32 00	259,378
71,935	.....	51,085	12,920	7,327	30 22	221,430
9,745	1,080	36,385	13,350	16,296	24 59	400,750
63,780	966	38,640	11,220	10,541	27 60	291,035
29,860	2,314	36,074	20,210	6,421	36 71	235,761
31,805	958	26,835	16,420	6,795	34 02	231,225
210,100	.....	69,815	2,000	3,903	46 12	180,025
11,062	529	18,770	10,944	6,826	30 42	207,660
\$1,019,208	14,500	\$582,024	\$238,634	\$170,720	.....	\$4,797,372

TABLE NO. 2. Continued.

COWS			STOCK CATTLE			GOATS		
No.	Average Value	Total Value	No.	Average Value	Total Value	No.	Average Value	Total Value
721	\$21 00	\$ 15,140	23,711	\$13 68	\$ 324,484	.....	\$.....	\$.....
1,113	25 00	27,825	22,635	15 16	343,171	.....	.....	.....
756	25 13	19,000	107,226	15 02	1,611,410	.....	.....	.....
800	30 00	24,000	203,029	16 00	3,248,464	.....	.....	.....
279	24 89	6,945	86,698	15 51	1,344,795	.....	.....	.....
1,901	22 40	42,594	18,982	12 85	243,941	.....	.....	.....
530	20 00	10,600	69,373	15 00	1,040,595	.....	.....	.....
.....	.....	.....	18,298	14 40	263,630	.....	.....	.....
2,300	30 00	69,000	8,818	15 13	133,469	7	15 00	105
2,150	20 00	43,000	14,774	15 02	222,005	.....	.....	.....
880	20 00	17,650	25,443	13 00	330,820	.....	.....	.....
.....	.....	.....	24,714	15 47	382,395	.....	.....	.....
1,111	22 56	25,070	12,067	12 79	154,344	.....	.....	.....
82	28 65	2,350	21,380	15 39	329,220	.....	.....	.....
2,308	24 55	56,675	1,440	15 93	22,950	.....	.....	.....
138	20 79	2,870	28,583	13 90	397,640	.....	.....	.....
15,069	.....	\$362,719	687,171	.....	\$10,393,333	7	.....	\$ 105

TABLE NO. 2—Continued.

SHEEP.			MULES.			OXEN.		
Number.	Average Value.	Total Value.	Num-ber.	Average Value.	Total Value.	Num-ber.	Average Value.	Total Value.
52,061	\$2 52	\$ 131,684	20	\$50 00	\$1,000	.....	\$.....	\$.....
106,677	2 49	266,692	.....	.....	.....	.....	.....	.....
398,705	2 49	996,761	66	36 43	2,405	19	38 94	740
224,657	4 00	899,120	.....	.....	.....	.....	.....	.....
106,751	2 49	266,868	8	56 25	450	.....	.....	.....
40,280	2 62	105,700	164	32 07	5,260	61	18 68	1,140
360,192	2 50	900,480	63	40 00	2,520	52	40 00	2,080
3,905	2 51	9,810	.....	.....	.....	.....	.....	.....
3,200	2 50	8,000	100	46 00	4,600	.....	.....	.....
37,076	2 28	84,676	40	70 00	2,800	.....	.....	.....
14,467	2 49	36,165	.....	.....	.....	.....	.....	.....
264,965	2 49	661,620	.....	.....	.....	.....	.....	.....
17,019	1 63	27,755	.....	.....	.....	.....	.....	.....
117,551	2 50	294,848	146	54 52	7,960	.....	.....	.....
1,339	2 26	3,035	125	30 00	3,750	.....	.....	.....
135,241	3 00	405,723	10	38 00	380	.....	.....	.....
1,884,086	.....	\$5,098,931	742	.....	\$31,125	132	.....	\$3,960

TABLE NO. 2.—Continued.

HOGS			GRAIN	HAY	LUMBER	WOOD	VALUE OF IMPROVE- MENTS THE TITLE TO WHICH IS VESTED IN OTHER THAN THE PERSON SO LISTING IT.
No.	Average Value	Total Value	Wheat Oats and Barley				
			Total Value	Total Value	Total Value	Total Value	Total Value
209	\$7 00	\$1,480	\$ 6,450	\$15,440	\$ 15,000	\$ 1,120	\$ 53,580
319	7 27	2,321	7,930	17,678	53,195	1,300	50,370
55	6 01	331	.....	.....	1,950	.....	.....
226	4 76	1,077	.....	9,000	2,349	.....	63,445
42	4 88	205	.....	.....	.....	.....	137,540
581	4 45	2,591	2,316	3,550	11,700	150,700	.....
227	5 44	1,235	16,385	25,740	1,000	275	525
352	4 11	3,510	75,380	8,000	12,500	800	41,060
308	6 23	1,920	500	4,416	4,800	103,120	79,625
926	1 34	1,250	.....	.....	25,740	1,500	12,510
767	5 39	4,135	3,890	1,900	1,220	780	.....
210	5 23	1,100	7,880	3,980	11,600	.....	128,235
1,963	3 55	6,981	56,611	9,920	80,500	.....	.....
168	8 03	1,350	1,705	5,025	2,120	205	21,875
110	8 04	885	.....	.....	20,000	64,000	341,535
71	6 48	460	2,885	8,778	.....	.....	9,250
7,034	.....	\$30,831	\$181,932	\$113,427	\$243,674	\$323,800	\$939,550

Table No. 2—Continued.

MONEY ON HAND OR SPECIAL DE- POSIT.	UNSECURED CREDITS AND SOL- VENT DEBTS.	MORTGAGES.	OTHER PER- SONAL PROPERTY	STAGE COMPA- NIES.
Total Value.	Total Value	Total Value.	Total Value.	Total Value.
\$	\$ 272,114	\$ 113,264	\$ 12,230	\$.....
25,214	.....	162,415	685,541	1,835
.....	88,448	319,687	40,862	.....
128,816	.....	144,149	44,962	2,456
14,162	.....	29,851	.....	.....
364,956	88,532	91,477	1,662,688	.....
20,625	32,015	273,385	120,160	.....
87,140	231,250	296,490	.....	.....
50,189	42,267	81,090	614,123	.....
113,320	2,100	942,560	98,411	.....
103,665	89,040	221,155	19,950	.....
.....	39,025	497,594	423,025	.....
.....	68,502	107,091	473,118	.....
40,127	53,580	166,252	171,203	.....
.....	2,671,275	258,117	1,983,262	.....
23,300	.....	495,125	214,005	.....
\$ 971,514	\$ 3,678,148	\$ 4,199,702	\$ 6,563,540	\$ 4,291

TABLE NO. 2—Concluded.

EXPRESS COMPA- NIES.	GAS COMPA- NIES.	WATER COM- PANIES.	STREET RAILR'DS.	ELECTRIC LIGHT LINES.	FERRIES.	TOTAL VALUE OF ALL PERSONAL PROPERTY.
Total Value.	Total Value.	Total Value.	Total Value.	Total Value.	Total Value.	
\$	\$	\$	\$	\$	\$	\$ 1,552,844
277		41,500	11,500	15,000	.....	2,623,043
.....		2,500	.....	.....	.....	3,591,754
55		4,750	.....	4,000	.....	5,524,677
.....					575	2,120,651
.....			14,127	28,255	.....	3,878,498
.....					500	* 3,147,110
.....		47,150	.....	15,000	.....	1,942,630
.....						2,152,253
.....	34,380	200,000	65,000	13,500	.....	5,350,160
.....						1,440,005
.....						2,918,981
300		36,800	5,720	16,220	650	1,972,880
.....				2,050	.....	1,821,057
.....						8,128,353
.....						2,001,713
\$ 632	\$ 34,380	\$ 332,700	\$ 96,347	\$ 94,025	\$ 1,725	\$ 50,166,609

* Includes \$325 taken from real estate. See report of Fergus County.

TABLE NO. 3.
Showing the Number, Average Assessed Value Per Head and the
Total Assessed Value of Range Horses Only in the Several
Counties in Montana.

NAME OF COUNTY.	Number of Horses.	Average Assessed Value Per Head	Total As- sessed Value.
Beaverhead.....	10,161	\$25.00	\$ 254,210.00
Cascade	9,000	19.26	173,384.00
Choteau	11,703	25.00	292,580.00
Custer.....	26,361	25.00	659,132.00
Dawson	6,662	25.61	170,655.00
Deer Lodge.....	10,835	23.66	256,417.00
Fergus	14,496	29.88	433,210.00
Gallatin	11,605	30.94	359,100.00
Jefferson	8,008	29.39	235,378.00
Lewis and Clarke.....	7,257	28.36	205,820.00
Madison	16,113	24.61	396,630.00
Meagher.....	10,541	27.60	291,035.00
Missoula	6,314	32.52	205,361.00
Park	6,732	31.96	215,175.00
Silver Bow.. ..	3,877	39.98	155,025.00
Yellowstone.....	6,750	27.55	186,000.00
Totals	166,415		4,489,112.00

TABLE NO. 3—Continued.

Showing the Number, Average Assessed Value Per Head and the Total Assessed Value of Range and Stock Cattle in the Several Counties in Montana.

NAME OF COUNTY.	Number of Cattle.	Average Assessed Value Per Head	Total As- sessed Value.
Beaverhead.....	23,111	\$13.00	\$ 300,443.00
Cascade.....	22,573	15.00	338,595.00
Choteau.....	107,012	15.00	1,605,180.00
Custer.....	200,000	16.00	3,200,000.00
Dawson.....	86,541	15.49	1,341,135.00
Deer Lodge.....	18,900	12.76	241,276.00
Fergus.....	69,373	15.00	1,040,595.00
Gallatin.....	18,298	14.40	263,630.00
Jefferson.....	8,722	15.00	130,830.00
Lewis and Clarke.....	14,684	15.00	220,260.00
Madison.....	25,393	13.00	330,170.00
Meagher.....	24,714	15.47	382,395.00
Missoula.....	12,053	12.75	153,784.00
Park.....	21,380	15.39	329,220.00
Silver Bow.....	1,390	15.00	20,850.00
Yellowstone.....	28,583	13.90	397,640.00
Totals.....:	682,727		\$10,296,003.00

**TABLE NO. 3.—Continued.
SHEEP.**

NAME OF COUNTY.	Number of Sheep.	Average Assessed Value Per Head	Total As- sessed Value.
Beaverhead.....	52,061	\$ 2.52	\$ 131,684
Cascade.....	106,677	2.49	266,692
Choteau.....	398,705	2.49	996,761
Custer.....	224,411	4.00	897,644
Dawson.....	106,751	2.49	266,868
Deer Lodge.....	40,280	2.62	105,700
Fergus.....	360,192	2.50	900,480
Gallatin.....	3,905	2.51	9,810
Jefferson.....	3,200	2.50	8,000
Lewis & Clarke.....	37,076	2.28	84,670
Madison.....	14,467	2.49	36,165
Meagher.....	264,965	2.49	661,620
Missoula.....	17,019	1.63	27,755
Park.....	117,551	2.50	294,848
Silver Bow.....	1,339	2.26	3,035
Yellowstone.....	135,241	3.00	405,723
Totals.....	1,883,840		\$ 5,097,455

TABLE NO. 3--Concluded.
HOGS.

NAME OF COUNTY.	Number of Hogs.	Average Assessed Value Per Head	Total As- sessed Value.
Beaverhead.....	209	\$7.00	\$1,480.00
Cascade.....	319	7.27	2,321.00
Choteau.....	55	6.01	331.00
Custer.....	226	4.76	1,077.00
Dawson.....	42	4.88	205.00
Deer Lodge.....	581	4.45	2,591.00
Fergus.....	227	5.44	1,235.00
Gallatin.....	852	4.11	3,510.00
Jefferson.....	308	6.23	1,920.00
Lewis and Clarke.....	926	1.34	1,250.00
Madison.....	767	5.39	4,135.00
Meagher.....	210	5.23	1,100.00
Missoula.....	1,963	3.55	6,981.00
Park.....	168	8.03	1,350.00
Silver Bow.....	110	8.04	885.00
Yellowstone.....	71	6.48	460.00
Totals.....	7,034		\$30,831

TABLE NO. 4.

Showing the Number of Acres of Land Assessed; the Value of Real Estate in Its Sub-Divisions; the Value of Improvements; the Value of Personal Property, Exclusive of Money; the Value of Money and the Total Value of all Property in the Several Counties of Montana, for the Year 1892, as Appears from the Assessment Books Thereof, After Correction or Equalization by the County Boards of Equalization, and by the State Board of Equalization, as the Same is Shown by the Statements of the Several County Clerks.

NAME OF COUNTIES.	Number of Acres of Land.	Value of Real Estate and Town Lots Other Than City and Mining Claims	Value of City and Town Lots.	Value of Improvements on City and Town Lots.	Value of Improvements on Mining Claims.	Value of all Improvements on the foregoing Classes of Property.	Total Value of Real Estate, City and Town Lots, Mining Claims and Improvements.	Value of Personal Property Other Than Money.	Value of Money.	Total Value After Equalization by the Board of County Commissioners of all Above Property.
Beaverhead...	159,254	\$ 582,188	\$ 184,506	\$ 9,242	\$ 775,936	\$ 239,354	\$ 545,764	\$ 1,294,345	\$ 272,114	\$ 2,888,459
Cascade.....	224,536	3,318,763	4,824,413	.....	8,143,176	766,806	1,844,756	2,768,083	25,414	12,781,429
Choteau.....	119,916	341,091	149,324	.....	490,418	343,618	472,628	3,503,306	88,448	4,454,800
Cluster.....	787,164	463,178	188,976	.....	654,154	264,360	349,190	5,384,797	128,991	6,517,132
Dawson.....	334,756	124,563	56,284	.....	180,847	7,460	71,125	2,105,964	14,162	2,379,558
Deer Lodge...	445,467	682,926	604,196	32,065	1,319,187	1,482,095	862,810	4,194,917	*1,358,468	8,073,415
Forgeus.....	228,442	722,890	89,140	.....	812,030	442,570	573,805	3,106,680	18,665	4,571,180
Gallatin.....	1919,470	1,919,470	723,264	.....	2,642,734	421,330	1,110,930	1,743,395	89,640	5,586,639
Jefferson.....	300,119	620,517	152,495	36,298	809,310	585,785	1,110,930	1,743,395	50,189	3,504,637
Lewis & Clarke	277,394	2,001,970	10,675,630	18,030	12,695,630	717,830	5,299,670	5,126,030	105,970	23,227,300
Madison.....	293,676	766,035	46,950	16,000	828,985	342,370	529,290	1,338,615	103,665	2,800,465
Meagher.....	588,728	1,130,639	741,965	31,125	1,903,789	421,685	762,165	2,756,160	39,025	5,461,139
Missoula.....	280,622	1,263,863	2,839,788	.....	4,123,651	560,540	1,343,420	3,523,230	47,740	9,038,031
Park.....	579,398	1,001,045	899,744	.....	1,900,789	378,080	987,290	2,015,784	42,950	4,946,813
Silver Bow.....	38,095	216,593	7,735,905	.....	7,952,498	1,250,630	5,044,955	4,900,092	2,591,579	20,489,124
Yellowstone...	651,498	696,582	307,936	.....	1,004,518	179,767	465,518	1,863,445	25,995	3,359,476
Total.....	5,737,841	\$ 15,854,376	\$ 30,240,516	\$ 142,760	\$ 46,237,652	\$ 8,225,110	\$ 23,099,912	\$ 45,208,838	\$ 5,603,015	\$ 120,179,417

* This includes net proceeds of mines.

TABLE NO. 5.

Table Showing the Total Equalized Value of all Real and Personal Property Assessed by the Assessor in Each County, and the Total Assessed Value of all Railroad Property Assessed by the State Board of Equalization in the Several Counties within the State, and the Total Assessed Value of all Property within the State for Assessment Purposes for the Year 1892, upon which Taxes were Levied.

NAME OF COUNTY	Total Value of all Real Property	Total Value of all Personal Property	Total Value of all Property Assess'd by the State Board of Equalization	Total Value of all Property Assessed to Each County
Beaverhead	\$ 1,321,700	\$ 1,566,459	\$392,400 00	\$3,280,559 00
Cascade	9,987,932	2,793,497	575,500 00	13,356,929 00
Choteau	963,046	3,591,754	1,528,260 00	6,083,060 00
Custer	1,003,344	5,513,788	400,374 00	6,926,506 00
Dawson	259,432	2,120,126	1,013,187 50	3,392,745 50
Deer Lodge	4,194,917	3,878,498	588,148 00	8,661,563 00
Fergus	1,385,835	3,185,345	.....	4,571,180 00
Gallatin	3,753,664	1,833,035	246,562 00	5,833,261 00
Jefferson	1,595,616	1,909,081	767,750 50	4,272,447 50
Lewis and Clarke	17,995,300	5,232,000	480,491 50	23,707,791 50
Madison	1,358,185	1,442,280	185,650 00	2,986,115 00
Meagher	2,665,954	2,795,185	144,301 50	5,605,440 50
Missoula	5,467,071	3,570,960	1,658,418 00	10,696,449 00
Park	2,888,079	2,058,734	462,060 50	5,408,873 50
Silver Bow	12,997,453	7,491,671	373,800 00	20,862,924 00
Yellowstone	1,470,036	1,889,440	461,628 50	3,821,104 50
Total	\$69,307,564	\$50,871,853	\$9,287,532 00	\$129,466,949 00

TABLE NO. 6.

Showing the Total Mileage of all the Railroads in the State of Montana
in the Several Counties and Under What System operated
for the Year 1892.

NAME OF RAILROAD.	Name of County.	Mileage	Trunk Main or Branch Line.	Operated Under What System.
Great Northern Railway	Dawson	209	Trunk	G. N.
Northern Pacific Railroad	Dawson	62.5	Trunk	N. P.
Northern Pacific Railroad	Custer	144.4	Trunk	N. P.
Northern Pacific Railroad	Yellowstone	109.5	Trunk	N. P.
Rocky Fork & Cooke City, Branch of N. P. R. R.	Yellowstone	37.799	Branch	N. P.
Northern Pacific Railroad	Park	75.9	Trunk	N. P.
Rocky Fork & Cooke City Br. of N. P. R. R.	Park	6.734	Branch	N. P.
Rocky Mountain Railroad of Montana	Park	51.4	Branch	N. P.
Cokedale Spur of Northern Pacific Railroad	Park	3.587	Branch	N. P.
Northern Pacific Railroad	Gallatin	57.2	Trunk	N. P.
Logan & Butte Branch of N. P. & Mont. R. R.	Gallatin	19.9	Branch	N. P.
Sappington & Norris Br. of N. P. & Mont. R. R.	Gallatin	1.2	Branch	N. P.
Northern Pacific Railroad	Meagher	21.5	Trunk	N. P.
Neihart Branch of Montana Central Ry.	Meagher	13.054	Branch	G. N.
Barker Branch of Montana Central Ry.	Meagher	10.76	Branch	G. N.
Northern Pacific Railroad	Jefferson	22.3	Trunk	N. P.
Montana Central Railway	Jefferson	58.3	Main	G. N.
Logan & Butte Branch of N. P. & Mont. R. R.	Jefferson	41	Branch	N. P.
Helena & Jefferson Co. Branch of N. P. R. R.	Jefferson	18.9	Branch	N. P.
Helena, Boulder Valley & Butte Branch of Northern Pacific and Montana Railroad ..	Jefferson	30.045	Branch	N. P.
Boulder & Elkhorn Br. of N. P. & Mont. R. R.	Jefferson	20.6	Branch	N. P.
Northern Pacific Railroad	Lewis and Clarke	29.7	Trunk	N. P.
Helena & Jefferson Co. Branch of N. P. R. R.	Lewis and Clarke	1.6	Branch	N. P.
Helena & Northern Br. of N. P. & M. R. R.	Lewis and Clarke	12.5	Branch	N. P.
Helena & Red Mountain Branch of N. P. R. R.	Lewis and Clarke	16.5	Branch	N. P.
Montana Central Railway	Lewis and Clarke	58	Main	G. N.
Marysville Branch of Montana Central R. W.	Lewis and Clarke	6.42	Branch	G. N.
Red Mountain Branch Mont. Central R. W.	Lewis and Clarke	1.6	Branch	G. N.
Fair Ground Branch Montana Central Ry.	Lewis and Clarke	.85	Branch	G. N.
Northern Pacific Railroad	Deer Lodge	72.8	Trunk	N. P.
Drummond & Philipsburg Br. of N. P. & M. R. R.	Deer Lodge	33.5	Branch	N. P.
Montana Union Railway	Deer Lodge	35.9	Main	U. P.
Anaconda Br. of Montana Union Railway ..	Deer Lodge	8.4	Branch	U. P.
Pac. Ex. of St. Paul, Minn. & Man. Ry.	Deer Lodge	16.1	Main	G. N.
Northern Pacific Railroad	Missoula	186.8	Trunk	N. P.
Missoula & Bitter Root Valley Branch of N. P. & Montana Railroad	Missoula	50.8	Branch	N. P.
DeSmet Branch of N. P. & Mont. Railroad.	Missoula	109.6	Branch	N. P.
Pac. Ex. of St. Paul, Minn. & Man. Ry.	Missoula	187.4	Main	G. N.
Great Northern Railway	Choteau	175.73	Trunk	G. N.
Pac. Ex. of St. Paul, Minn. & Man. Ry.	Choteau	185.9	Main	G. N.
Great Falls & Canada Railway	Choteau	114	Main	G. F. & C.
Great Northern Railway	Cascade	30.20	Trunk	G. N.
Great Falls & Canada Railway	Cascade	18.5	Main	G. F. & C.
Montana Central Railway	Cascade	44.3	Main	G. N.
Sand Coulee Branch of Mont. Cen. Railway.	Cascade	14.5	Branch	G. N.
Neihart Branch of Montana Central R. W.	Cascade	42.6	Branch	G. N.
Sappington & Norris Br. of N. P. & Mont. R. R.	Madison	19.6	Branch	N. P.
Harrison & Pony Br. of N. P. & Mont. R. R.	Madison	7	Branch	N. P.
Oregon Short Line & Utah Northern R. W.	Madison	15.85	Main	U. P.
Oregon Short Line & Utah Northern R. W.	Beaverhead	78.48	Main	U. P.
Oregon Short Line & Utah Northern R. W.	Silver Bow	32.07	Main	U. P.
Logan & Butte Branch of N. P. & Mont. R. R.	Silver Bow	9.9	Branch	N. P.
Montana Central Railway	Silver Bow	8.3	Main	G. N.
Montana Union Railway	Silver Bow	15.3	Main	U. P.
Butte Hill Branch Montana Union Railway.	Silver Bow	12	Branch	U. P.
Total		2,662.279		

KEY: N. P. signifies Northern Pacific System; G. N. signifies Great Northern System;
U. P. signifies Union Pacific System; G. F. & C. signifies Great Falls & Canada System.

TABLE NO. 7--Continued.

NAME OF RAILROAD.	Name of County.	Number of School District.	No. of Miles of Railroad in School District.	Assessed Value Per Mile.	Assessed Value in Each School Dist.	Total Assessed Value in School Districts in Each County.
Montana Central Ry.....	Jefferson	29	2	4,500	9,000 00	.....
Hel. & Jef. Co. Br. N. P. R. R.	do	29	2.40	4,000	9,600 00	.....
Montana Central Ry.....	do	2	5	4,500	22,500 00	.....
Hel. & Jef. Co. Br. N. P. R. R.	do	2	4.50	4,000	18,000 00	.....
H. B. V. & B. Br. N. P. & M.	do	2	6.80	4,000	27,200 00	.....
Montana Central Ry.....	do	27	1.5	4,500	6,750 00	.....
Helena & Jef. Co. Br. N. P.	do	27	2.25	4,000	9,000 00	.....
H. B. V. & B. Br. N. P. & M.	do	27	2.10	4,000	8,400 00	.....
Montana Central Ry.....	do	3	5	4,500	22,500 00	.....
Hel. & Jef. Co. Br. N. P. R. R.	do	3	1.1	4,000	4,400 00	.....
H. B. V. & B. Br. N. P. & M.	do	3	2.21	4,000	8,840 00	.....
Montana Central Ry.....	do	7	10	4,500	45,000 00	.....
H. B. V. & B. Br. N. P. & M.	do	7	10.70	4,000	42,800 00	.....
B. & E. Br. N. P. & M.....	do	7	6.66	4,000	26,640 00	.....
Montana Central Ry.....	do	28	11.8	4,500	53,100 00	.....
H. B. V. & B. Br. N. P. & M.	do	28	8.245	4,000	32,992 00	.....
Montana Central Ry.....	do	21	14.4	4,500	64,800 00	.....
B. & E. Br. N. P. & M.....	do	18	6.90	4,000	27,600 00	.....
do	do	22	7.04	4,000	28,160 00	767,802 50
Northern Pacific R. R.....	Lewis & Clarke.	16	.5	2,835	1,417 50	.....
do	do	9	6.4	2,835	18,144 00	.....
Montana Central Ry.....	do	9	3	4,500	13,500 00	.....
H. & J. Co. Br. N. P. R. R.....	do	9	1.6	4,000	6,400 00	.....
Northern Pacific R. R.....	do	3	1.8	2,835	5,103 00	.....
Montana Central Ry.....	do	3	1.7	4,500	7,650 00	.....
Northern Pacific R. R.....	do	1	3.1	2,835	8,788 50	.....
Montana Central Ry.....	do	1	4.4	4,500	19,800 00	.....
Northern Pacific R. R.....	do	15	1.4	2,835	3,969 00	.....
Montana Central Ry.....	do	15	5.8	4,500	26,100 00	.....
Northern Pacific R. R.....	do	2	8.7	2,835	24,664 50	.....
Montana Central Ry.....	do	2	1.5	4,500	6,750 00	.....
Red Mt. Br. M. C. Ry.....	do	2	1.6	5,000	8,000 00	.....
H. & R. Mt. Br. N. P. R. R.....	do	2	3.3	4,000	13,200 00	.....
H. & N. Br. of N. P. & M. R. R.	do	2	1.9	4,000	7,600 00	.....
Northern Pacific R. R.....	do	8	7.8	2,835	22,113 00	.....
H. & R. Mt. Br. N. P. R. R.....	do	8	5.3	4,000	21,200 00	.....
Montana Central Ry.....	do	22	3.2	4,500	14,400 00	.....
H. & R. Mt. Br. N. P. R. R.....	do	7	7.9	4,000	31,600 00	.....
Montana Central Ry.....	do	25	8.1	4,500	36,450 00	.....
do	do	13	8.9	4,500	40,050 00	.....
do	do	21	5.6	4,500	25,200 00	.....
do	do	4	8.4	4,500	37,800 00	.....
do	do	17	5.2	4,500	23,400 00	.....
do	do	6	2.2	4,500	9,900 00	.....
Marysville Br. M. C. Ry.....	do	17	1.9	100	190 00	.....
Marysville Br. M. C. Ry.....	do	4	4.2	100	420 00	.....
Marysville Br. M. C. Ry.....	do	12	.32	100	32 00	.....
H. & N. Br. N. P. & M. R. R.	do	17	5.8	4,000	23,200 00	.....
do	do	4	3.6	4,000	14,400 00	.....
do	do	12	1.2	4,000	4,800 00	476,241 50
Northern Pacific R. R.....	Deer Lodge.	27	8.7	2,835	24,664 50	.....
do	do	3	4	2,835	11,340 00	.....
do	do	29	9.6	2,835	27,216 00	.....
do	do	20	9.6	2,835	27,216 00	.....
Montana Union Ry.....	do	20	5	5,000	25,000 00	.....
Northern Pacific R. R.....	do	25	5.8	2,835	16,443 00	.....
do	do	13	13.3	2,835	37,705 50	.....
D. & P. Br. N. P. & M. R. R.....	do	13	2	4,000	8,000 00	.....
Northern Pacific R. R.....	do	33	21.8	2,835	61,863 00	.....
D. & P. Br. N. P. & M. R. R.	do	14	4	4,000	16,000 00	.....
do	do	18	8	4,000	32,000 00	.....
do	do	8	16.4	4,000	65,600 00	.....
do	do	35	3.1	4,000	12,400 00	.....
Montana Union Ry.....	do	1	9	5,000	45,000 00	.....
do	do	2	5	5,000	25,000 00	.....
do	do	22	5	5,000	25,000 00	.....
do	do	19	5	5,000	25,000 00	.....
do	do	9	6.9	5,000	34,500 00	.....
Anaconda Br. M. U. Ry.....	do	10	8.4	5,000	42,000 00	.....
Pac. Ex. of St. P., M. & M. Ry.	do	30	10.1	2,600	26,260 00	588,148 00

TABLE NO. 7--Continued.

NAME OF RAILROAD.	Name of County.	Number of School District.	No. of Miles of Railroad in School District.	Assessed Value Per Mile.	Assessed Value in Each School Dist.	Total Assessed Value in School Districts in Each County.
Northern Pacific R. R.....	Missoula	35	11.7	2,835	33,169 50	.....
" "	do	32	10.5	2,835	29,767 50	.....
" "	do	41	6.7	2,835	18,994 50	.....
" "	do	3	5.9	2,835	16,726 50	.....
M.&B.R.V. Br.N.P.&M.R.R.	do	3	2.5	4,000	10,000 00	.....
" "	do	11	5.5	4,000	22,000 00	.....
" "	do	18	5	4,000	20,000 00	.....
" "	do	13	4	4,000	16,000 00	.....
" "	do	28	3.1	4,000	12,400 00	.....
" "	do	14	4.4	4,000	17,600 00	.....
" "	do	2	5.4	4,000	21,600 00	.....
" "	do	56	3.3	4,000	13,200 00	.....
" "	do	12	3.6	4,000	14,400 00	.....
" "	do	16	3	4,000	12,000 00	.....
" "	do	17	4.3	4,000	17,200 00	.....
" "	do	37	1	4,000	4,000 00	.....
" "	do	5	2.7	4,000	10,800 00	.....
" "	do	42	2.3	4,000	9,200 00	.....
" "	do	8	.7	4,000	2,800 00	.....
DeSmet Br. N. P. & M. R. R.	do	7	6	4,000	24,000 00	.....
" "	do	4	6.7	4,000	26,800 00	.....
" "	do	31	3.2	4,000	12,800 00	.....
" "	do	45	20	4,000	80,000 00	.....
" "	do	60	73.7	4,000	29,480 00	.....
Northern Pacific R. R.....	do	10	3.7	4,000	14,800 00	.....
" "	do	7	10.2	4,000	40,800 00	.....
" "	do	23	15.3	4,000	61,200 00	.....
" "	do	21	52.1	4,000	208,400 00	.....
" "	do	22	17.3	4,000	69,200 00	.....
Pac. Ex. of St. P., M. & M. Ry.	do	59	56.20	2,600	146,120 00	.....
" "	do	57	6.81	2,600	17,706 00	.....
" "	do	43	.30	2,600	780 00	.....
" "	do	19	8.25	2,600	21,450 00	1,055,394 00
Great Northern Ry.....	Choteau.	13	42.73	4,000	170,920 00	.....
" "	do	11	28	4,000	112,000 00	.....
" "	do	18	22	4,000	88,000 00	.....
" "	do	15	12	4,000	48,000 00	.....
" "	do	12	38	4,000	152,000 00	.....
" "	do	8	5	4,000	20,000 00	.....
" "	do	6	5	4,000	20,000 00	.....
" "	do	1	23	4,000	92,000 00	.....
Pac. Ex. of St. P., M. & M. Ry.	do	18	25	2,600	65,000 00	.....
" "	do	1	160.9	2,600	418,340 00	.....
Great Falls & Canada Ry...	do	3	24	3,000	72,000 00	.....
" "	do	1	90	3,000	270,000 00	1,528,260 00
Great Northern Ry.....	Cascade.	1	30.20	4,000	120,800 00	.....
Montana Central Ry.....	do	1	8	4,500	36,000 00	.....
Sand Coulee Br. M.C. Ry...	do	1	10.25	3,500	35,875 00	.....
Neihart Branch M. C. Ry...	do	1	6.1	3,500	21,350 00	.....
Great Falls & Canada Ry...	do	1	10.5	3,000	31,500 00	.....
Montana Central Ry.....	do	17	9	4,500	40,500 00	.....
" "	do	2	4.3	4,500	19,350 00	.....
Great Falls & Canada Ry...	do	2	8	3,000	24,000 00	.....
Montana Central Ry.....	do	3	16	4,500	72,000 00	.....
" "	do	24	7	4,500	31,500 00	.....
Sand Coulee Br. M.C. Ry...	do	7	4.25	3,500	14,875 00	.....
Neihart Branch M. C. Ry...	do	8	3	3,500	10,500 00	.....
" "	do	10	30.5	3,500	106,750 00	.....
" "	do	23	3	3,500	10,500 00	575,500 00
Sap. & Nor. Br. N.P. & M.R.R	Madison.	23	11.6	4,000	46,400 00	.....
" "	do	9	8	4,000	24,000 00	.....
H. & P. Br. N. P. & M. R. R.	do	23	3.3	4,000	13,200 00	.....
" "	do	11	3.7	4,000	14,800 00	.....
Ore. Short Line & U. Nor. Ry.	do	31	8.57	5,000	42,850 00	.....
" "	do	7	7.28	5,000	36,400 00	177,650 00
" "	Beaverhead.	12	10.56	5,000	52,800 00	.....
" "	do	22	9.33	5,000	46,650 00	.....
" "	do	14	12.25	5,000	61,250 00	.....
" "	do	19	11.29	5,000	56,450 00	.....
" "	do	11	6.63	5,000	33,150 00	.....
" "	do	3	3.31	5,000	16,550 00	.....

TABLE NO. 7--Concluded.

NAME OF RAILROAD.	Name of County.	Number of School District.	No. of Miles of Railroad in School District.	Assessed Value Per Mile.	Assessed Value in Each School Dist.	Total As-sessed Value in School Districts in Each County.
Ore. Short Line & U. Nor. Ry.	Beaverhead.	10	7.40	\$5,000	\$ 37,000 00	\$.....
" "	do	2	4.45	5,000	22,250 00	.....
" "	do	9	6.35	5,000	31,750 00	.....
" "	do	13	6.92	5,000	34,600 00	392,450 00
L. & B. Br. of N. P. & M. R. R.	Silver Bow.	1	9.9	4,000	39,600 00	.....
Montana Union Ry.	do	1	2	5,000	10,000 00	.....
Butte Hill Br. of M. U. Ry.	do	1	12	5,000	60,000 00	.....
Montana Central Ry.	do	1	8.3	4,500	37,350 00	.....
Montana Union Ry.	do	2	2	5,000	10,000 00	.....
" "	do	3	11.3	5,000	56,500 00	.....
Ore. Short Line & U. Nor. Ry	do	3	9.39	5,000	46,950 00	.....
" "	do	4	14.94	5,000	74,700 00	.....
" "	do	5	7.74	5,000	38,700 00	373,800 00

TABLE NO. 8.—ASSESSMENT OF RAILROADS.

Statement Showing the Name of Each Railroad in the State; the Assessed Value Per Mile of the Roadway, Roadbed, Rails and Rolling Stock; Total Mileage, and the Total Assessed Value of the Same in Each County through which Each Railroad Runs.

NAME OF RAILROAD	NAME OF COUNTY	Roadway Per Mile	Roadbed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Mileage	Assessed Value
Northern Pacific Railroad.....	Dawson.....	\$100	\$400	\$700	\$1,635	62.5	\$ 177,187.50
	Custer.....	100	400	700	1,635	144.4	409,374.00
	Yellowstone.....	100	400	700	1,635	169.5	310,432.50
	Park.....	100	400	700	1,635	75.9	215,176.50
	Gallatin.....	100	400	700	1,635	57.2	162,162.00
	Meagher.....	100	400	700	1,635	21.5	60,952.50
	Jefferson.....	100	400	700	1,635	22.3	63,220.50
	Lewis and Clarke.....	100	400	700	1,635	29.7	84,199.50
	Deer Lodge.....	100	400	700	1,635	72.8	200,388.00
	Missoula.....	100	400	700	1,635	186.8	529,578.00
	Totals.....	.....	.....	.....	.....	782.6	\$2,218,671
Rocky Fork and Cooke City Branch of the Northern Pacific.....	Yellowstone.....	\$100	\$1,900	2,000	.....	37.799	\$151,196
	Park.....	100	1,900	2,000	.....	6.734	26,926
	Totals.....	.....	.....	.....	.....	44.533	\$178,122
Rocky Mountain Railroad of Montana.....	Park.....	\$100	\$1,900	\$2,000	.....	51.4	\$205,600

TABLE NO. 8.—Continued.

NAME OF RAILROAD	NAME OF COUNTY	Roadway Per Mile	Roadbed Per Mile	Rolls Per Mile	Rolling Stock Per Mile	Mileage	Assessed Value
Cokedale Spur of Northern Pacific R. R.	Park	\$100	\$1,900	\$2,000	.....	3.587	\$14,348
Logan & Butte Branch of the Northern Pacific & Montana R. R.	Gallatin	\$100	\$1,900	\$2,000	.....	19.9	\$ 79,600
	Jefferson	100	1,900	2,000	.....	41.	164,000
	Silver Bow	100	1,900	2,000	.....	9.9	39,600
	Totals	.....	.....	.....	.....	70.8	\$283,200
Sappington & Norris Branch of the Northern Pacific & Montana R. R.	Madison	\$100	\$1,900	\$2,000	.....	19.6	\$78,400
	Gallatin	100	1,900	2,000	.....	1.2	4,800
	Totals	.....	.....	.....	.....	20.8	\$83,200
Harrison & Pony Branch of the North- ern Pacific & Montana R. R.	Madison	\$100	\$1,900	\$2,000	.....	7.	\$28,000
Helena & Jefferson County Branch of the Northern Pacific R. R.	Lewis and Clarke	\$100	\$1,900	\$2,000	.....	1.6	\$ 6,400
	Jefferson	\$100	1,900	2,000	.....	18.9	75,600
	Totals	.....	.....	.....	.....	20.5	\$82,000
Helena, Boulder Valley & Butte Branch of the N. P. & M. R.	Jefferson	\$100	\$1,900	\$2,000	.....	30.045	\$120,180
Boulder & Elkhorn Branch of the North- ern Pacific & Montana R. R.	Jefferson	\$100	\$1,900	\$2,000	.....	20.6	\$82,400

TABLE NO. 8.—Continued.

NAME OF RAILROAD	NAME OF COUNTY	Roadway Per Mile	Roadbed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Mileage	Assessed Value
Helena & Red Mountain Branch of the Northern Pacific R. R.....	Lewis and Clarke.	\$100	\$ 1,900	\$ 2,000	.....	16.5	\$55,000
Helena & Northern Branch of the North- ern Pacific & Montana R. R.....	Lewis and Clarke.	\$100	\$ 1,900	\$ 2,000	.....	12.5	\$50,000
Drummond & Phillipsburg Branch of the Northern Pacific & Montana R. R.....	Deer Lodge.....	\$100	\$ 1,900	\$ 2,000	.....	33.5	\$134,000
Missoula & Bitter Root Valley Branch of the N.P. and M. R. R.....	Missoula.....	\$100	\$ 1,900	\$ 2,000	.....	50.8	\$203,200
De Smet Branch of the Northern Pacific & Montana R. R.....	Missoula.....	\$100	\$ 1,900	\$ 2,000	.....	109.6	\$438,400
Great Northern R'y.....	Dawson.....	\$100	\$ 1,700	\$ 1,700	\$500	209.	\$836,000
	Choteau.....	100	1,700	1,700	500	175.73	702,920
	Cascade.....	100	1,700	1,700	500	30.20	120,800
	Totals.....	.....	.....	.....	.....	414.93	\$1,659,720
Pacific Extension of the Great Northern Ry	Choteau.....	\$100	\$500	\$ 2,000	.....	185.9	\$483,340
	Deer Lodge.....	100	500	2,000	.....	10.1	26,200
	Missoula.....	100	500	2,000	.....	187.4	487,240
	Totals.....	.....	.....	.....	.....	383.4	\$996,840

TABLE NO. 8.—Continued.

NAME OF RAILROAD	NAME OF COUNTY	Roadway Per Mile	Roadbed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Mileage	Assessed Value
Great Falls & Canada R. R.....	Cascade.....	\$100	\$1,300	\$1,400	\$200	18.5	\$ 55,500
	Choteau.....	100	1,300	1,400	200	114	312,000
	Totals.....					132.5	\$367,500
Montana Central Railway.....	Cascade.....	\$100	\$ 1,900	\$ 2,000	\$500	44.3	\$199,550
	Lewis and Clarke.	100	1,900	2,000	500	58.	261,000
	Jefferson.....	100	1,900	2,000	500	58.3	262,550
	Silver Bow.....	100	1,900	2,000	500	8.3	37,550
	Totals.....					168.9	\$760,650
Sand Coulee Br. of Montana Central Ry....	Cascade.....	\$100	\$1,400	\$2,000		14.5	\$50,750
Nelhart Branch of Montana Central Ry...	Cascade.....	\$100	\$1,400	\$2,000		42.6	\$149,100
	Meagher.....	100	1,400	2,000		13.054	45,680
	Totals.....					55.654	\$194,780
Red Mountain Branch of the Montana Central Ry.....	Lewis and Clarke.	\$100	\$2,200	\$2,200	\$500	1.6	\$8,000
Marysville Br. of Montana Central Ry.....	Lewis and Clarke.	\$100				6.42	\$642

TABLE NO. 8. Concluded.

NAME OF RAILROAD	NAME OF COUNTY	Roadway Per Mile	Roadbed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Mileage	Assessed Value
Fair Ground Br. of Montana Central Ry....	Lewis and Clarke.	\$100	\$2,200	\$2,200	\$700	.85	\$4,250
Barker Branch of the Montana Central Ry..	Meagher.....	\$100	\$1,400	\$2,000	.....	10.76	\$37,630
Oregon Short Line & Utah Northern Ry....	Beaverhead.....	\$100	\$2,100	\$2,100	\$700	78.48	\$392,400
	Madison.....	100	2,100	2,100	700	15.85	79,250
	Silver Bow.....	100	2,100	2,100	700	32.07	163,350
	Totals.....					126.40	\$632,000
Montana Union Railway.....	Silver Bow.....	\$1,000	\$1,500	\$1,500	\$1,000	15.3	\$76,500
	Deer Lodge.....	\$1,000	1,500	1,500	1,000	35.9	174,500
	Totals.....					51.2	\$256,000
Anaconda Br. of Montana Union Ry.....	Deer Lodge.....	\$1,000	\$1,500	\$1,500	\$1,000	8.4	\$42,000
Butte Hill Br. of Montana Union Ry.....	Silver Bow.....	\$1,000	\$1,500	\$1,500	\$1,000	12.	\$60,000

Total Number of railroads in the State, 29.
Total number of miles of railroad in the State, 2,662.279.
Total assessed value of all railroads in the State, \$9,287,532.

TABLE NO. 9.

Showing the Number of Miles and the Assessed Value of the Roadway, Roadbed, Rails and Rolling Stock, Etc., the Number of Acres of Land, and the Assessed Value Thereof, of the Different Railroad Companies in the Several Counties in This State for the Year 1892, as Assessed by the State Board of Equalization and the Assessors.

NAME OF RAILROAD.	NAME OF COUNTY.	ROADWAY.		ROADBED.		RAILS.		ROLLING STOCK.	
		No. Miles.	Value.	No. Miles.	Value.	No. Miles.	Value.	AV. Val. Per Mile.	Total Value.
Great Northern Railway.....	Dawson.....	209.0	\$ 20,900 00	209	\$ 355,300 00	209.0	\$ 355,300 00	\$ 500	104,500 00
Northern Pacific Railroad.....	Dawson.....	62.5	6,250 00	62.5	25,000 00	62.5	43,750 00	1,635	102,187 50
Northern Pacific Railroad.....	Custer.....	144.4	14,440 00	144.4	57,760 00	144.4	101,080 00	1,635	236,024 00
Northern Pacific Railroad.....	Yellowstone.....	109.5	10,950 00	109.5	43,800 00	109.5	76,650 00	1,635	179,032 50
Rocky Fork and Cooke City Branch of N. P. R. R.....	Yellowstone.....	37.799	3,779 90	37.799	71,818 10	37.799	75,598 00		
Northern Pacific Railroad.....	Park.....	75.9	7,590 00	75.9	30,360 00	75.9	53,130 00	1,635	124,096 50
Rocky Fork and Cooke City Branch of N. P. R. R.....	Park.....	6.734	673 40	6.734	12,794 60	6.734	13,468 00		
Rocky Mountain Railroad of Montana.....	Park.....	51.4	5,140 00	51.4	97,660 00	51.4	102,800 00		
Cokedale Spur N. P. R. R.....	Park.....	3.587	358 70	3.587	6,815 30	3.587	7,174 00		
Northern Pacific Railroad.....	Gallatin.....	57.2	5,720 00	57.2	22,880 00	57.2	40,040 00	1,635	93,522 00
Logan and Butte Branch N. P. and M. R. R.....	Gallatin.....	19.9	1,990 00	19.9	37,810 00	19.9	39,800 00		
Suppington and Norris Branch N. P. and M. R. R.....	Gallatin.....	1.2	120 00	1.2	2,280 00	1.2	2,400 00		
Northern Pacific Railroad.....	Meagher.....	21.5	2,150 00	21.5	8,600 00	21.5	15,050 00	1,635	35,152 50
Neilhart Branch of Montana Central Ry.....	Meagher.....	13.054	1,305 40	13.054	18,275 60	13.054	26,108 00		
Barker Branch of Montana Central Ry.....	Meagher.....	10.76	1,076 00	10.76	15,064 00	10.76	21,520 00		
Northern Pacific Railroad.....	Fergus.....								
Northern Pacific Railroad.....	Jefferson.....	22.3	2,230 00	22.3	8,920 00	22.3	15,610 00	1,635	36,460 50
Montana Central Railway.....	Jefferson.....	58.3	5,830 00	58.3	110,770 00	58.3	116,600 00	500	29,150 00
Logan and Butte Branch N. P. and M. R. R.....	Jefferson.....	41.0	4,100 00	41	77,900 00	41	82,000 00		
Helena and Jefferson County Branch N. P. R. R. R. R.....	Jefferson.....	18.9	1,890 00	18.9	35,910 00	18.9	37,800 00		
Hel., Boulder Val. & Butte Br. N. P. & M. R. R. R. R.....	Jefferson.....	30.045	3,004 50	30.045	57,085 50	30.045	60,080 00		
Boulder and Elkhorn Branch N. P. and M. R. R. R.....	Jefferson.....	20.6	2,060 00	20.6	39,140 00	20.6	41,200 00		
Northern Pacific Railroad.....	Jefferson.....	29.7	2,970 00	29.7	11,880 00	29.7	20,700 00	1,635	48,550 50
Helena & Jefferson County Br. Nor. Pac. R. R.....	Lewis and Clarke.....	1.6	160 00	1.6	3,040 00	1.6	3,200 00		
Helena & Northern Br. N. P. & M. R. R.....	Lewis and Clarke.....	12.5	1,250 00	12.5	23,750 00	12.5	25,000 00		

TABLE NO. 9—Continued.

Helena and Red Mountain Branch N. P. R. R.	16.5	1,650 00	16.5	31,350 00	16.5	33,000	29,000 00
Montana Central Railway.....	58.0	5,800 00	58	110,200 00	58.0	116,000	500
Marysville Branch M. C. Railway.....	6.42	642 00					
Red Mountain Branch M. C. Railway.....	1.6	160 00	1.6	3,520 00	1.6	3,520	500
Fair Ground Branch M. C. Railway.....	.85	85 00	.85	1,870 00	.85	1,870	500
Northern Pacific Railroad.....	72.8	7,280 00	72.8	28,120 00	72.8	50,900	1,035
Drummond & Phillipsburg Br. N. P. & M. R. R.	33.5	3,350 00	33.5	63,650 00	33.5	67,000	
Montana Union Railway.....	35.9	35,900 00	35.9	53,850 00	35.9	53,850	1,000
Anaconda Branch Montana Union Railway.....	8.4	8,400 00	8.4	12,000 00	8.4	12,000	1,000
Pacific Extension of St. Paul & Minn. & Man. Ry	10.1	1,010 00	10.1	5,050 00	10.1	20,200	
Northern Pacific Railroad.....	186.8	18,680 00	186.8	74,720 00	186.8	130,700	1,635
M. and B. R. Val. Branch N. P. and M. R. R.	50.8	5,080 00	50.8	96,520 00	50.8	101,600	
De Smet Branch N. P. and M. R. R.	109.6	10,960 00	109.6	208,240 00	109.6	219,200	
Pacific Extension of St. Paul & Minn. & Man. Ry	187.4	18,740 00	187.4	93,700 00	187.4	374,800	
Great Northern Railway.....	175.73	17,573 00	175.73	298,741 00	175.73	298,741	500
Great Falls and Canada Railway.....	114	11,400 00	114	148,200 00	114	153,600	200
Pacific Extension of St. Paul & Minn. & Man. Ry	185.9	18,590 00	185.9	92,950 00	185.9	371,800	
Choteau.....	30.20	3,020 00	30.20	51,340 00	30.20	51,310	500
Great Northern Railway.....	18.5	1,850 00	18.5	24,050 00	18.5	25,500	200
Great Falls and Canada Railway.....	44.3	4,430 00	44.3	84,170 00	44.3	88,000	500
Montana Central Railway.....	14.5	1,450 00	14.5	20,300 00	14.5	29,000	
Sand Coulee Branch M. C. Ry.....	42.6	4,260 00	42.6	53,640 00	42.6	85,200	
Nellhart Branch M. C. Ry.....							
Northern Pacific Railroad.....	19.6	1,960 00	19.6	37,240 00	19.6	39,200	
Sappington and Norris Br. N. P. and M. R. R.	7.0	700 00	7.0	13,300 00	7.0	14,000	
Harrison and Pony Branch N. P. and M. R. R.	15.85	1,585 00	15.85	33,285 00	15.85	33,285	700
Oregon Short Line and Utah Northern Railway							
Northern Pacific Railroad.....	78.48	7,848 00	78.48	164,808 00	78.48	164,808	700
Oregon Short Line and Utah Northern Railway	32.07	3,207 00	32.07	67,347 00	32.07	67,317	700
Silver Bow.....							
Northern Pacific Railroad.....	9.9	990 00	9.9	18,810 00	9.9	19,800	
Logan and Butte Branch N. P. & M. R. R.	8.3	830 00	8.3	15,770 00	8.3	16,600	500
Montana Central Railway.....	15.3	15,300 00	15.3	29,950 00	15.3	29,950	1,000
Montana Union Railway.....	12.0	12,000 00	12.0	18,000 00	12.0	18,000	1,000
Butte Hill Branch Montana Union Railway.....							
Total.....	2,662.279	\$ 330,667 90	2,662.279	\$ 3,129,904 10	2,662.279	\$ 4,067,089	\$ 1,759,271 00

TABLE NO. 9—CONTINUED.

Showing the Number of Miles and Assessed Value of the Roadway, Roadbed, Rails and Rolling Stock, Etc., the Number of Acres of Land, and the Assessed Value Thereof, of the Different Railroad Companies in the Several Counties in this State for the Year 1892, as Assessed by the State Board of Equalization and the Assessors.

NAME OF RAILROAD.	NAME OF COUNTY.	Total Value of the Preceding Classes of Property.	Value of Depots, Station Grounds, Shops, Etc.	RAILROAD LAND.		Total Value of all Railroad Property.	Total Value of all Railroad Property in each County.
				Number of Acres.	Value.		
Great Northern Railway.	Dawson.	\$ 836,000 00	\$ 22,825	.....	\$.....	\$ 838,825 00	\$.....
Northern Pacific Railroad.	Dawson.	177,187 50	21,725	.....	120,407	319,519 50	1,178,344 50
Northern Pacific Railroad.	Custer.	409,374 00	19,630	.....	272,691	701,715 00	701,715 00
Northern Pacific Railroad.	Yellowstone.	310,432 50	17,540	.....	212,251	540,223 50	.....
Rocky Fork and Cooke City Branch of Northern Pacific R. R.	Yellowstone.	151,196 00	2,450	.....	.....	153,646 00	633,869 50
Northern Pacific Railroad.	Park.	215,176 50	55,000	409,796	283,124	553,300 50	.....
Rocky Fork and Cooke City Branch of Northern Pacific R. R.	Park.	26,936 00	1,600	.....	.....	28,536 00	.....
Rocky Mountain Railroad of Montana.	Park.	205,600 00	1,750	.....	.....	207,350 00	.....
Cokedale Spur of Northern Pacific Railroad.	Park.	14,348 00	.....	.....	.....	14,348 00	803,531 50
Northern Pacific Railroad.	Gallatin.	162,162 00	14,480	161,291	133,482	310,124 00	.....
Logan and Butte Branch Northern Pacific & Montana R. R.	Gallatin.	79,600 00	5,000	.....	.....	84,600 00	.....
Sappington & Norris Br. Northern Pacific & Montana R. R.	Gallatin.	4,800 00	.....	.....	.....	4,800 00	309,521 00
Northern Pacific Railroad.	Meagher.	60,922 50	2,665	337,636	302,545	366,162 50	.....
Neihart Branch Montana Central Railway.	Meagher.	45,689 00	1,250	.....	.....	46,939 00	.....
Parker Branch Montana Central Railway.	Meagher.	37,660 00	1,250	.....	.....	38,910 00	452,011 50
Northern Pacific Railroad.	Fergus.	.....	.....	48,865	.....	48,865 00	48,865 00
Northern Pacific Railroad.	Jefferson.	63,220 50	5,700	203,353	48,865	207,296 50	.....
Montana Central Railway.	Jefferson.	262,350 00	11,900	.....	156,376	274,250 00	.....
Logan and Butte Branch Northern Pacific & Montana R. R.	Jefferson.	164,000 00	.....	.....	.....	164,000 00	.....
Helena and Jefferson County Branch Northern Pacific R. R.	Jefferson.	75,600 00	.....	.....	.....	75,600 00	.....
Helena, Boulder Valley and Butte Branch N. P. & M. R. R.	Jefferson.	120,180 00	6,500	.....	.....	126,680 00	.....
Boulder and Elkhorn Branch N. P. and M. R. R.	Jefferson.	82,400 00	11,050	.....	.....	93,450 00	939,276 50
Northern Pacific Railroad.	Lewis and Clarke.	84,199 50	17,800	84,989	149,020	251,019 50	.....
Helena and Jefferson County Branch Northern Pacific R. R.	Lewis and Clarke.	6,400 00	.....	.....	.....	6,400 00	.....
Helena and Northern Branch N. P. & M. R. R.	Lewis and Clarke.	50,000 00	1,500	.....	.....	51,500 00	.....
Helena and Red Mountain Branch Northern Pacific R. R.	Lewis and Clarke.	66,000 00	1,200	.....	.....	67,200 00	.....
Montana Central Railway.	Lewis and Clarke.	261,000 00	116,000	.....	.....	377,000 00	.....
Marysville Branch Montana Central Railway.	Lewis and Clarke.	632 00	.....	.....	.....	632 00	.....
Red Mountain Branch Montana Central Railway.	Lewis and Clarke.	8,000 00	.....	.....	.....	8,000 00	.....

Table No. 9—Concluded.

		\$	\$	\$	\$	\$	\$	\$	\$
Fair Ground Branch Montana Central Railway.....	Lewis and Clarke.....	4,250 00	269,974	125,141	4,250 00	766,101 50			
Northern Pacific Railroad.....	Deer Lodge.....	206,388 00			346,429 00				
Drummond and Phillipsburg Branch N. P. and M. R. R.....	Deer Lodge.....	134,000 00			138,700 00				
Montana Union Railway.....	Deer Lodge.....	179,500 00			189,420 00				
Anaconda Branch Montana Union Railway.....	Deer Lodge.....	42,000 00			91,550 00				
Pacific Extension of St. Paul & M. & M. R. R.....	Deer Lodge.....	26,260 00			26,260 00				
Northern Pacific Railroad.....	Missoula.....	529,578 00	60,706	45,615	596,403 00	792,359 00			
M. and B. R. Val. Branch N. P. and M. R. R.....	Missoula.....	203,200 00			206,700 00				
De Smet Branch Northern Pacific and Montana Railroad.....	Missoula.....	438,400 00			442,900 00				
Pacific Extension of St. Paul & M. & M. R. R.....	Missoula.....	487,240 00			487,240 00	1,733,243 00			
Great Northern Railway.....	Choteau.....	702,920 00			729,240 00				
Great Falls and Canada Railway.....	Choteau.....	342,000 00			355,500 00				
Pacific Extension of St. Paul & M. & M. R. R.....	Choteau.....	483,340 00			483,340 00	1,568,080 00			
Great Northern Railway.....	Cascade.....	130,800 00			156,905 00				
Great Falls and Canada Railway.....	Cascade.....	55,500 00			66,046 00				
Montana Central Railway.....	Cascade.....	199,350 00			208,925 00				
Sand Coulee Branch Montana Central Railway.....	Cascade.....	50,750 00			50,750 00				
Neilhart Branch Montana Central Railway.....	Cascade.....	149,100 00			149,100 00				
Northern Pacific Railroad.....	Cascade.....		1,659	1,078	1,078 00	632,804 00			
Suppington and Norris Branch N. P. and M. R. R.....	Madison.....	78,400 00			82,150 00				
Harrison and Pony Branch N. P. and M. R. R.....	Madison.....	28,000 00			28,000 00				
Oregon Short Line and Utah Northern Railway.....	Madison.....	79,250 00			80,075 00				
Northern Pacific Railroad.....	Madison.....		109,935	48,500	48,500 00	238,725 00			
Oregon Short Line and Utah Northern Railway.....	Beaverhead.....	392,400 00			410,050 00	410,050 00			
Oregon Short Line and Utah Northern Railway.....	Silver Bow.....	160,350 00			165,325 00				
Northern Pacific Railroad.....	Silver Bow.....		17,270	14,008	14,008 00				
Logan and Butte Branch N. P. and M. R. R.....	Silver Bow.....	39,600 00			47,900 00				
Montana Central Railway.....	Silver Bow.....	37,350 00			54,070 00				
Montana Union Railway.....	Silver Bow.....	76,500 00			93,625 00				
Butte Hill Branch Montana Union Railway.....	Silver Bow.....	60,000 00			60,000 00	434,928 00			
Total.....		\$9,287,532 00	3,289,704	\$1,913,303	\$11,813,431 00	\$11,813,431 00			

TABLE NO. 10.

Showing the Expenses Incurred by the State Board of Equalization, and the Expenses paid from the Appropriation of Sald Board During the Fiscal Year Ending December, 1, 1892.

NAME OF PERSON RENDERING SERVICE OR FURNISHING SUPPLIES	WHEN INCURRED OR PURCHAS'D	CHARACTER OF SERVICE RENDERED OR ARTICLE FOR WHICH EXPENSE WAS INCURRED	AMOUNT ALLOWED AND PAID	DATE WHEN PAID	APPROPRIATION PAID FROM
Journal Publishing Company.....	1891 Dec. 3	One hundred Irrigation Blanks.....	\$ 15 00	Dec. 19	Public Printing Account
do do do	do 5	Fifty Tax Sale Blanks.....	8 00	do 19	do do
do do do	do 5	One thousand Irrigation Blanks.....	22 00	do 19	do do
do do do	do 10	Two hundred Irrigation Blanks.....	17 50	do 19	do do
Sadie Hogan, clerk.....	do 19	Preparing Statistics on Irrigation under direction of Attorney General.			
May Cuthbert, clerk.....	do 24	Services rendered Board of Prison Commissioners and Commissioners for Insane under direction of Attorney General.	15 00	do 21	Traveling and office expense account of Board of Equalization
Alice Edmunson, clerk.....	do 31	Services rendered in office of Attorney General.	23 31	do 24	ditto
May Cuthbert, clerk.....	do 31	Services rendered Board of Prison Commissioners and Commissioners for Insane under direction of Attorney General.	100 00	do 31	ditto
		Stamps.....	33 33	do 31	ditto
	1892 Jan. 7	Binding Assessment Books.....	4 00	do 31	ditto
Independent Publishing Company	do 7	Stamps.....	35 00	Jan. 20	Public Printing Account
	do 12	Stamps.....	3 50	do 20	Travelling and Office Expense Account of Board of Equalization
	do 15	Preparing Statistics on Irrigation.....	15 00	do 20	ditto
Sadie Hogan, clerk.....	do 29	Fifty Certificates.....	30 00	do 20	Public Printing Account
Ross & Morris.....	do 31	Services rendered Board of Prison Commissioners and Commissioners for Insane under direction of Attorney General.	2 50	Feb. 15	
May Cuthbert, clerk.....		Services rendered in office of Attorney General.	100 00	do 1	Traveling and Office Expense Account of Board of Equalization
Alice Edmunson, clerk.....	do 31	Services rendered in office of Attorney General.	100 00	do 1	ditto
Journal Publishing Company.....	Feb. 11	One hundred Forms Assessment List.....	31 00	do 16	Public Printing Account
do do do	do 11	Fifty forms Assessment Book.....	21 00	do 16	do do
do do do	do 11	One hundred R. R. Assessment Lists.....	62 00	do 16	do do
Independent Publishing Company	do 16	One thousand Letter Heads.....	2 95	March 23	do do
do do do	do 16	One thousand Manila Wrappers, printed heading.....			
do do do	do 16	Fifty July Statements.....	12 00	do 23	do do
do do do	do 16	Two thousand Second Sheets.....	12 00	do 23	do do
			5 90	do 23	do do

TABLE NO. 10.—Continued.

NAME OF PERSON RENDERING SERVICE OR FURNISHING SUPPLIES	WHEN INCURRED OR PURCHAS'D	CHARACTER OF SERVICE RENDERED OR ARTICLE FOR WHICH EXPENSE WAS INCURRED	AMOUNT ALLOWED AND PAID	DATE WHEN PAID	APPROPRIATION PAID FROM
Independent Publishing Comp'ny	Feb. 16	Two hundred sheets Super Royal Ledger Paper.....	\$ 11 00	March 23	Public Printing Account
do do	March 4	Fifty County Clerk's Statements.....	9 00	do 23	do do
do do	do 4	One Record of Apportionment.....	17 00	do 23	do do
do do	do 4	Five Index Books.....	6 25	do 23	do do
do do	do 4	Fifty List of Mortgages, etc.....	11 00	do 23	do do
Journal Publishing Company.....	do 14	Eighty five Railroad Assessment Lists.....	140 00	do 21	do do
Independent Publishing Comp'ny	do 24	Seventy R. R. App'ment of Asmt. Lists.....	37 80	do 31	do do
do do	do 24	Six Index Books.....	7 50	do 31	do do
do do	do 24	One R. R. Assessment Book.....	140 00	do 31	do do
do do	do 30	Binding Assessment Lists.....	29 25	do 31	do do
do do	do 31	One Book Railroad Maps.....	20 00	do 31	do do
do do	do 31	Balance of Salary for March.....	25 00	do 31	do do
Emily Swan, clerk.....	do 31	One Roll-top Desk.....	60 00	do 31	Clerical Fund State Board of Equalization
J. B. Sanford.....	April 15	One Revolving Chair.....	40 00	April 18	State Officers' Supply Account
do do	do 15	Binding six Assessment Lists.....	3 00	do 18	do do
Independent Publishing Comp'ny	do 27	Balance of Salary for April.....	25 00	do 30	Public Printing Account
Emily Swan, clerk.....	do 30	Binding Six Assessment Lists.....	3 00	do 30	Public Fund State Board of Equalization
Independent Publishing Comp'ny	May 7	Rebinding Apportionment Book.....	1 50	May 14	Public Printing Account
do do	do 10	One thousand Stamped Envelopes.....	23 00	do 14	do do
do do	do 10	Three thousand Plain Envelopes.....	11 40	do 14	do do
do do	do 10	Forty reams Typewriter Paper No. 4 1/4	70 00	do 14	do do
C. K. Wells Co.....	do 13	Twenty do do do do 1 1/2	18 00	do 14	State Officers Supply Account
do do	do 13	Twelve boxes Carbon (cobweb).....	36 00	do 14	do do
do do	do 13	Two dozen Typewriter Ribbons.....	12 00	do 14	do do
do do	do 13	Six Typewriter Erasers.....	36	do 14	do do
do do	do 13	Seventy-five Scratch Tablets.....	6 75	do 14	do do
do do	do 13	One thousand Document Covers.....	6 00	do 14	do do
do do	do 13	Six boxes Staple Binders.....	1 80	do 14	do do
do do	do 13	One Staple Press.....	1 50	do 14	do do
do do	do 13	Three Letter Files.....	1 80	do 14	do do
do do	do 13	One Letter Basket.....	65	do 14	do do
do do	do 13	Three bottles Lubricating Oil.....	45	do 14	do do
do do	do 13	Fifty pounds Wrapping Paper.....	4 00	do 14	do do
do do	do 13	One ball Twine.....	75	do 14	do do
do do	do 13	Ten dozen Lead Pencils.....	7 00	do 14	do do
do do	do 13	Three Steel Rulers.....	19 50	do 14	do do
do do	do 13	Three boxes Pens.....	1 95	do 14	do do
do do	do 13	Six Rubber Pen Holders.....	90	do 14	do do
do do	do 13	One box Pins.....	38	do 14	do do
do do	do 13	Three quarts black Ink.....	2 70	do 14	do do

TABLE NO. 10.—Concluded.

NAME OF PERSON RENDERING SERVICE OR FURNISH- ING SUPPLIES	WHEN INCURRED OR PURCHAS'D	CHARACTER OF SERVICE RENDERED OR ARTICLE FOR WHICH EXPENSE WAS INCURRED	AMOUNT ALLOWED AND PAID	DATE WHEN PAID	APPROPRIATION PAID FROM
C. K. Wells Co..... Independent Publishing Company Emily Swan, clerk..... May Cuthbert, clerk.....	May 13 do 31 do 31 June 30	Two quarts Mucilage..... Fifty form of Duplicate Assmt. Book.. Balance of Salary for May..... Services rendered Board of Prison Commissioners and Commissioners for Insane under direction of Attor- ney General..... Balance of Salary for June..... Thirty-six Railroad Apportionment Books—binding..... Services rendered Board of Prison Commissioners and Commissioners for Insane under direction of Attor- ney General..... Balance of Salary for July..... Repairing Typewriter..... Services rendered Board of Prison Commissioners and Commissioners for Insane under direction of Attor- ney General..... Balance of Salary for August..... do do do September..... Fifty Copies of Form of Delinquent Tax List..... Balance of Salary for October..... Telegrams..... do	\$ 1 20 11 00 25 00 100 00 25 00 22 00 100 00 25 00 1 00 100 00 25 00 25 00 9 00 25 00 10 78 2 15 5 00 4 08 150 00 25 00	May 14 June 20 May 31 June 30 do 30 July 18 do 29 do 29 Aug. 3 do 31 do 25 Sept. 30 Oct. 31 Nov. 14 do 14 do 14 do 15 do 25 do 30	State Officers Supply Account Public Printing Account Clerical Fund State Board of Equalization Travelling and Office Expense Account of State Board of Equalization Clerical Fund of State Board of Equalization Public Printing Account Traveling and Office Expense Account of State Board of Equalization Clerical Fund of State Board of Equalization Traveling and Office Expense Account of State Board of Equalization Clerical Fund of State Board of Equalization ditto ditto Public Printing Account Clerical Fund of State Board of Equalization Traveling and Office Expense Account of State Board of Equalization ditto ditto Public Printing Account Clerical Fund of State Board of Equalization
Emily Swan, clerk..... Independent Publishing Company May Cuthbert, clerk.....	do 30 July 14 do 29	Stamps..... Telegrams..... One State Railroad Map..... Balance of Salary for November.....	5 00 4 08 150 00 25 00	do 14 do 15 do 25 do 30	
Emily Swan, clerk..... do do	do 31 Sept. 30 Oct. 13	Balance of Salary for August..... do do do September..... Fifty Copies of Form of Delinquent Tax List.....	100 00 25 00 25 00	do 31 do 25 Sept. 30	
Emily Swan, clerk..... Western Union Telegraph Co..... Rocky Mountain Telegraph Co..... Western Union Telegraph Co..... Ross Cartee..... Emily Swan, clerk.....	do 31 Nov. 1 do 1 do 4 do 14 do 25 do 30	Balance of Salary for October..... Telegrams..... do	25 00 10 78 2 15 5 00 4 08 150 00 25 00	Oct. 31 Nov. 14 do 14 do 14 do 15 do 25 do 30	
Total.....			\$2,175 39		

TABLE NO. 11.

Showing the Rate of Taxation Levied for Each Different Fund; the Total Assessed Value of all Taxable Property in Each County; the Estimated Amount of Money to be Collected for State and County Purposes, and the Estimated Delinquency of State and County Taxes for 1892.

NAME OF COUNTY.	Rate of Taxation Levied for Each Different Fund.										Total Rate of State and County Taxes.	Total Assessed Value of all Taxable Property in the County.	Estimated Amount of Money to be Collected for			Estimated Delinquency.	
	General.		Contingent.	School.	Road.	Poor.	Stock Indemnity.	Stock Inspector and Detective.	Special Funds.				Mills.	State Purposes.	County Purposes.	State Taxes.	County Taxes.
	Mills.	Mills.	Mills.	Mills.	Mills.	Mills.	Mills.	Mills.	Mills.	Mills.							
Beaverhead.....	2½	6	.....	4	No levy	No levy	No levy	No levy	Interest & Sinking, 1½.	16½	\$ 3,280,559	\$ 7,955 36	\$ 42,958 92	246 04	\$ 1,328 63		
Cascade.....	2½	3	.....	3	1	No levy	1½	1½	Bridge, ½.	13	13,354,929	33,392 32	136,841 13	None	returned.		
Chouteau.....	2½	8	.....	3	1½	No levy	1½	1½	Bond & Interest, 3½.	18	6,076,348	14,500 00	81,200 00	690 87	3,868 87		
Custer.....	2½	3½	.....	3½	No levy	No levy	1½	1½	Sinking, 4.	15	6,926,506	17,316 00	76,191 57	3,750 00	16,500 00		
Dawson.....	2½	2½	.....	2½	1½	1½	1½	1½	.....	17½	3,396,341	8,391 00	43,402 43	100 45	750 00		
Deer Lodge.....	2½	8	.....	4	1½	1½	1½	1½	.....	19	8,112,246	20,280 00	113,459 00	800 00	4,160 00		
Fergus.....	2½	7	.....	3	1½	No rln.	1½	1½	.....	16½	4,571,180	11,427 95	57,439 75	450 00	2,275 00		
Gallatin.....	2½	1½	.....	3	No levy	½	No levy	No levy	Bridge, 1; Sinking, ¾.	15½	5,850,568	14,630 37	68,986 82	None	returned.		
Jefferson.....	2½	9	.....	3½	No levy	1-10	No levy	No levy	.....	16 6-10	4,272,447	9,880 00	55,328 00	831 00	4,186 00		
Lewis & Clarke.....	2½	1	.....	2½	1½	1½	1½	1½	.....	10½	24,182,240	60,455 60	145,093 44	2,500 00	6,000 00		
Madison.....	2½	8	.....	5	No levy	1½	No levy	No levy	Bridge, 1.	19	3,001,870	7,504 27	46,606 48	None	returned.		
Meagher.....	2½	6	.....	4	1	1	1½	1½	.....	17½	5,695,140	12,333 60	69,335 73	680 00	3,534 91		
Missoula.....	2½	3	.....	3½	1½	1½	1½	No levy	Bond & Interest, 1.	13½	9,638,031	24,095 60	67,406 00	625 00	1,750 00		
Park.....	2½	3	.....	3½	1	1	1	1-10	Sinking, 1½.	16 6-10	5,454,688	13,636 72	68,139 59	1,166 67	5,893 34		
Silver Bow.....	2½	5	.....	3½	No levy	1½	1½	1½	Sinking, 1½.	15½	21,096,344	52,740 86	232,059 78	None	returned.		
Yellowstone.....	2½	5	.....	3	No levy	No levy	1½	1½	Bond & Interest, 2½.	19½	3,824,180	9,513 36	53,365 60	1,057 01	5,928 40		

TABLE NO. 12.
Showing the List of Irrigating Ditches, Their Source of Supply, and the Amount of Land Under Ditch and Under Cultivation, Etc.

NAME OF COUNTY.	Number of Irrigating Ditches.	Number of Mining Ditches.	Built Since.	Source of Supply of Principal Ditches.	Size of Source of Supply of Same.	Av. Size of Ditches.		Av. Capacity of Ditches.		Total Capacity of All.		Number of Reservoirs.	Number of Headgates.	Average Cost Per Mile of Ditches.	Average Cost of Reservoirs and Other Works.	No. Acres Land Under Cultivation by Ditch.	No. Acres Land Under Ditch.
						Feet		In.		In.							
Beaverhead.....	224	15	1864	{ Beaverhead River..... { Big Horn River.....	42,440 41,000	6X5½		864		123,711		7	520	\$ 538 81	\$ 584 03	34,031	68,029
Cascade.....	5		1869	San River.....	75,000	15 X 10½		8,215		32,860		1	9	1,230 0 0	4,000 00	2,190	203,230
Choteau.....	11		1881	Teton River.....	24,000	8½ X 9		2,446		24,463		8	48	1,583 0	10,075 00	19,060	351,050
Custer.....	26		1883	{ Rosebud River..... { Tongue River.....	2,810 107,500	5 X 4¾		631		14,451		4	47	661 00	357 50	6,430	23,618
Dawson.....	1		1882	Grants Creek.....	150	3 X 2		300		300		....	1	50 00	.....	40	80
Deer Lodge.....	68		1866	{ Deer Lodge River..... { Race Track Creek..... { Meadow Creek.....	52,750 5,250 4,000	3½ X 3		407		22,961		14	121	193 64	4,269 72	7,868	15,451
Fergus.....	142	1	1874	{ Judith River..... { Cottonwood Creek..	96,292 10,000	4¾ X 4		873		83,763		12	201	248 42	149 27	11,515	36,387
Gallatin.....	195		1864	{ West Gallatin River. { East Gallatin River. { Gallatin River..... { Jefferson River.....	400,132,350 22,833 23,500 200,000	5 X 4½		1,090		157,163		10	271	382 03	417 14	26,848	43,782
Jefferson.....	58	15	1864	{ Jefferson River..... { Boulder River..... { Crow Creek.....	118,200 15,333 15,000	4 X 3		492		26,576		10	119	810 00	3,458 51	6,158	13,155
Lewis & Clarke.....	88	11	1864	{ Dearborn River..... { Ten Mile Creek..... { Prickly Pear Creek..	50,000 5,766 4,033	4 X 3¾		726		53,255		10	103	277 88	17,186 66	31,250	92,463

TABLE NO. 12--Continued.

Madison.....	204	3	1864	{ Madison River..... South Boulder..... Big Hole River..... Ruby River.....	80,000 57,500 52,625 24,333	4 3/4 x 5 1/2	695	86,658	2	307 \$	303 84 \$	151 32	25,293	40,180
Missoula.....	43	....	1870	{ Bitter Root River... Rattlesnake Creek..	2,005,000 20,000	5 3/4 x 5 1/2	835	34,885	....	80	871 25	314 22	5,368	6,650
Meagher.....	166	32	1865	{ Musselshell River... Smith River..... Big Elk Creek..... Deep Creek.....	26,000 5,250 3,750 3,500	4 1/2 x 3 3/4	421	53,685	8	250	208 35	304 75	22,919	43,122
Park.....	137	1	1869	{ Yellowstone River.. Rocky Fork..... East Flathead River Shields River.....	100,000 60,000 50,000 12,500	3 3/4 x 3 1/2	657	62,756	6	164	335 50	284 76	11,208	22,633
Silver Bow.....	19	....	1877	{ Silver Bow Creek... Divide Creek.....	3,000 5,000	4 x 3	358	4,209	1	20	506 03	600 41	1,985	2,765
Yellowstone.....	3	....	1883	Yellowstone River..	20,000	16 3/4 x 11	4,833	14,500	....	5	1,500 00	1,250 00	30,015	12,200
Total.....	1320	78	1864	.....	.....	6 1/2 x 5 1/4	1,490	796,190	93	2,275 \$	617 48	\$2,898 88	242,178	976,848

TABLE NO. 12--Concluded.

Jefferson.....	3 38	17 48	286	2,637	.....	6,605	9 27	12 65	30 43	{ Ditch, Cult.,	10,832 7,730	{ Grains, vegetables, hay, fruits.	Grains, 41 bushels. Vegetables, 191 bushels. Hay, 1½ tons.
Lewis and Clarke.....	4 97	10 95	582	5,097	2 75	84,662	3 73	3 71	4 73	{ Ditch, Cult.,	26,574 19,036	{ Grains, vegetables, hay, fruits.	Grains, 44 bushels. Vegetables, 254 bushels. Hay, 1½ tons.
Madison	9 55	21 80	819	21,355	1 30	21,127	23 76	15 49	54 27	{ Ditch, Cult.,	61,800 26,410	{ Grains, vegetables, hay.	Grains, 37 bushels. Vegetables, 234 bushels. Hay, 2 tons.
Missoula	3 45	2 97	100	3,773	2 00	3,875	43 52	16 94	8 30	{ Ditch, Cult.,	20,477 19,425	{ Grains, vegetables, hay, fruits.	Grains, 43 bushels. Vegetables, 360 bushels. Hay, 1¾ tons.
Meagher	3 40	2 45	1,726	7,322	1 35	24,305	10 82	28 40	21 74	{ Ditch, Cult.,	63,375 18,305	{ Grains, vegetables, hay, fruits.	Grains, 38½ bushels. Vegetables, 190 bushels. Hay, 1¾ tons.
Park.....	1 36	10 10	1,268	6,636	1 00	10,567	12 90	33 08	12 98	{ Ditch, Cult.,	38,273 23,805	{ Grains, vegetables, hay.	Grains, 42½ bushels. Vegetables, 267 bushels. Hay, 1¾ tons.
Silver Bow.....	22 60	.....	52	406	.....	480	5 17	4 48	1 35	{ Ditch, Cult.,	4,930 960	{ Grains, vegetables, hay.	Grains, 40 bushels. Vegetables, 300 bushels. Hay, 1½ tons.
Yellowstone	4 00	.30	25	227	2 00	2,750	.25	4 00	.05	{ Ditch, ...	6,500	{ Grains, vegetables, hay.	Grains, 35 bushels. Hay, 3 tons.
Total.....	\$11 61	\$37 67	9,815	86,960	\$1 41	309,866	\$11 06	\$10 60	\$14 58	{ Ditch, Cult.,	497,651 205,266	{ Grains, vegetables, hay, fruits.	Grains, 41¾ bushels. Vegetables, 240 bushels. Hay, 1¾ tons.

TABLE NO. 13.

Showing the List of Mining Ditches; their Sources of Supply; Size and Cost of Ditches; Cost of Water Supply, and Annual Maintenance, and Number of Months Ditch is Operated.

NAME OF COUNTY	Number of Mining Ditches	Built Since	Source of Supply of Principal Ditches	Size of Source of Supply of Same	Average Size of Ditches	Average Capacity of Ditches in Inches	Total Capacity of All in Inches	Number of Reservoirs	Number of Head-gates	Average Cost per Mile of Ditches	Average Cost of Reservoirs and Other Works	Average Cost of Water per month	Total Annual Cost	Average Annual Rental Charge per Inch	Average Annual Cost per Mile for Maintenance	No. Months Ditch Operated
Beaverhead.	15	1863	Red Rock River..... Horse Prairie Creek.....	11,520 25,000	4½X5	734	10,279	1	52	\$ 294 50	\$ 586 66	\$125 00	\$1,060 00	\$5 00	\$53 65	5½
Fergus.....	1	1884	Musselshell River.....	3,000	7X6	1,000	1,000		1	400 00						....
Jefferson.....	15	1865	Crow Creek..... Big Boulder.....	15,000 10,000	3½X3½	690	4,825	3	20	366 67	2,000 00	30 00	100 00	03	57 70	5½
Lewis and Clarke.	11	1866	Prickley Pear Creek..... Ten Mile Creek.....	20,000 10,000	4½X3	950	8,500	4	13	2,466 67	1,050 00		350 00		27 85	5½
Madison.....	3	....	Meadow Creek.....	3,000	4¾X3½	816	2,450	1	3							....
Meagher.....	32	1865	Smith's River..... Belt Creek.....	6,250 10,000	3½X3	433	10,825	8	61	200 58	5,774 55	95 00	377 50		43 16	5¾
Park.....	1	1884	Fish Creek.....	800	3½X3	400	400		4	350 00	300 00				50 00	....
Total.....	78	1863	.....	.....	4½X4	5,468	38,279	17	154	\$ 679 74	\$1,942 25	\$ 83 34	\$1,887 50	\$2 52	\$46 47	5½

NOTE—The above counties are the only ones from which returns of mining ditches have been made.

TABLE NO. XIV.

Showing a Map of the State with the Counties drawn thereon in the form of a parallelogram. In each County is shown the number of acres of land, value of all real estate, value of personal property, number of horses and value, number of cattle and value, number of sheep and value, number of hogs and value, number of miles of railroad and value, number of miles of telegraph line and value, number of city and town lots, number of irrigating ditches and miles in length.

Missoula County.

Number of acres of land 25,841
Value of all real estate \$ 5,292,728
Value of personal property 1,772,881
Number of horses 3,241, value 28,561
Number of cattle 12,175, value 179,144
Number of sheep 17,010, value 27,545
Number of hogs 1,479, value 15,984
Miles of railroad 547.6, value 1,658,418
No. of miles of telegraph lines 544
No. of city and town lots 14,649
No. of irrigating ditches 11
No. of miles in length 121

Choteau County.

Number of acres of land 14,936
Value of all real estate \$ 4,510,016
Value of personal property 2,591,734
Number of horses 11,640, value 101,840
Number of cattle 16,912, value 140,760
Number of sheep 38,365, value 58,541
Number of hogs 52, value 541
Miles of railroad 175.61, value 541
No. of miles of telegraph lines 1,177
No. of city and town lots 1,849
No. of irrigating ditches 11
No. of miles in length 122

Dawson County.

Number of acres of land 45,165
Value of all real estate \$ 10,310,396
Value of personal property 2,130,471
Number of horses 5,011, value 43,091
Number of cattle 9,072, value 1,511,240
Number of sheep 10,531, value 2,008,808
Number of hogs 1,2, value 1,000,192
Miles of railroad 211.5, value
No. of miles of telegraph lines 307
No. of city and town lots 2,572
No. of irrigating ditches 1
No. of miles in length 134

Lewis and Clarke County.

Number of acres of land 29,741
Value of all real estate \$18,116,846
Value of personal property 1,151,101
Number of horses 2,221, value 2,149
Number of cattle 16,921, value 265,065
Number of sheep 17,536, value 12,44
Number of hogs 726, value 190,191
Miles of railroad 127.5, value
No. of miles of telegraph lines 247
No. of city and town lots 28,191
No. of irrigating ditches 38
No. of miles in length 125

Cascade County.

Number of acres of land 22,862
Value of all real estate \$10,111,579
Value of personal property 1,250,043
Number of horses 10,641, value 90,411
Number of cattle 20,718, value 309,896
Number of sheep 18,057, value 26,612
Number of hogs 491, value 2,591
Miles of railroad 161.1, value 527,044
No. of miles of telegraph lines 1,368
No. of city and town lots 21,251
No. of irrigating ditches 15
No. of miles in length 125

Fergus County.

Number of acres of land 22,774
Value of all real estate \$ 1,872,955
Value of personal property 3,116,262
Number of horses 11,889, value 103,001
Number of cattle 29,943, value 1,621,165
Number of sheep 30,197, value 940,191
Number of hogs 257, value 1,255
No. of city and town lots 745
No. of irrigating ditches 112
No. of miles in length 206

Deer Lodge County.

Number of acres of land 15,417
Value of all real estate \$ 1,259,471
Value of personal property 2,574,436
Number of horses 10,106, value 88,242
Number of cattle 2,881, value 28,562
Number of sheep 10,264, value 16,509
Number of hogs 594, value 7,591
Miles of railroad 199.1, value
No. of miles of telegraph lines 301
No. of city and town lots 10,241
No. of irrigating ditches 28
No. of miles in length 399

Jefferson County.

Number of acres of land 29,715
Value of all real estate \$ 1,542,641
Value of personal property 2,152,514
Number of horses 11,041, value 97,075
Number of cattle 11,418, value 242,498
Number of sheep 1,326, value 1,920
Number of hogs 46, value 567,741
Miles of railroad 191.1, value
No. of miles of telegraph lines 279
No. of city and town lots 1,849
No. of irrigating ditches 28
No. of miles in length 126

Meagher County.

Number of acres of land 79,791
Value of all real estate \$ 2,500,999
Value of personal property 2,949,981
Number of horses 10,511, value 92,265
Number of cattle 21,711, value 382,265
Number of sheep 24,865, value 36,530
Number of hogs 261, value 1,414
Miles of railroad 15.11, value 111,311
No. of miles of telegraph lines 11
No. of city and town lots 10,011
No. of irrigating ditches 109
No. of miles in length 228

Yellowstone County.

Number of acres of land 65,476
Value of all real estate \$ 1,200,992
Value of personal property 2,041,713
Number of horses 6,526, value 56,241
Number of cattle 2,721, value 10,610
Number of sheep 13,241, value 19,672
Number of hogs 71, value 450
Miles of railroad 147.299, value 10,610
No. of miles of telegraph lines 268
No. of city and town lots 16,744
No. of irrigating ditches 3
No. of miles in length 101

Custer County.

Number of acres of land 76,101
Value of all real estate \$ 1,002,721
Value of personal property 5,524,171
Number of horses 29,041, value 252,161
Number of cattle 24,822, value 387,251
Number of sheep 23,007, value 34,012
Number of hogs 225, value 1,071
Miles of railroad 111.1, value 1,071
No. of miles of telegraph lines 125
No. of city and town lots 5,106
No. of irrigating ditches 26
No. of miles in length 26

Shipped from Deer Lodge County.

Cattle number of cars 1
Horses 13
Hogs 1
Sheep 21
Wool 2,221
Lumber 71
Wool 11
Coal 2
Flour 19
Potatoes 19
Bark 19
Ore 201
Billion 1,041
Total 1,049

Shipped from Silver Bow County.

Cattle number of cars 31
Horses 31
Hogs 1
Sheep 1
Wool 1
Lumber 15
Wool 15
Coal 551
Flour 1
Potatoes 1
Bark 1
Ore 13,959
Billion 649
Total 14,558

Silver Bow County.

Number of acres of land 21,291
Value of all real estate \$12,541,111
Value of personal property 8,128,111
Number of horses 2,881, value 25,062
Number of cattle 17,118, value 190,765
Number of sheep 1,491, value 20,511
Number of hogs 101, value 1,255
Miles of railroad 175.61, value 541
No. of miles of telegraph lines 271
No. of city and town lots 16,744
No. of irrigating ditches 10
No. of miles in length 12

Gallatin County.

Number of acres of land 71,126
Value of all real estate \$ 5,714,520
Value of personal property 1,942,631
Number of horses 11,046, value 97,075
Number of cattle 11,418, value 242,498
Number of sheep 1,326, value 1,920
Number of hogs 46, value 567,741
Miles of railroad 191.1, value
No. of miles of telegraph lines 279
No. of city and town lots 1,849
No. of irrigating ditches 28
No. of miles in length 126

Park County.

Number of acres of land 104,121
Value of all real estate \$ 1,500,226
Value of personal property 1,500,226
Number of horses 1,056, value 9,246
Number of cattle 21,161, value 342,261
Number of sheep 11,755, value 17,615
Number of hogs 109, value 1,414
Miles of railroad 117.821, value 1,414
No. of miles of telegraph lines 1,394
No. of city and town lots 1,294
No. of irrigating ditches 107
No. of miles in length 345

Crow Indian Reservation.

Number of acres of land 104,121
Value of all real estate \$ 1,500,226
Value of personal property 1,500,226
Number of horses 1,056, value 9,246
Number of cattle 21,161, value 342,261
Number of sheep 11,755, value 17,615
Number of hogs 109, value 1,414
Miles of railroad 117.821, value 1,414
No. of miles of telegraph lines 1,394
No. of city and town lots 1,294
No. of irrigating ditches 107
No. of miles in length 345

Beaverhead County.

Number of acres of land 19,551
Value of all real estate \$ 1,480,756
Value of personal property 1,254,171
Number of horses 10,511, value 92,265
Number of cattle 21,711, value 382,265
Number of sheep 24,865, value 36,530
Number of hogs 261, value 1,414
Miles of railroad 15.11, value 111,311
No. of miles of telegraph lines 11
No. of city and town lots 10,011
No. of irrigating ditches 109
No. of miles in length 101

Madison County.

Number of acres of land 29,076
Value of all real estate \$ 1,212,139
Value of personal property 1,110,471
Number of horses 10,511, value 92,265
Number of cattle 21,711, value 382,265
Number of sheep 24,865, value 36,530
Number of hogs 261, value 1,414
Miles of railroad 15.11, value 111,311
No. of miles of telegraph lines 11
No. of city and town lots 10,011
No. of irrigating ditches 109
No. of miles in length 101

STATEMENT.

Number of Cars of Commodities
Named, Shipped from Stations on
Union Pacific System in Madison,
Beaverhead and Silver Bow Counties,
Montana, During the Year 1891.

MADISON COUNTY

Cattle number of cars 1
Horses 13
Hogs 1
Sheep 21
Wool 2,221
Lumber 71
Wool 11
Coal 2
Flour 19
Potatoes 19
Bark 19
Ore 201
Billion 1,041
Total 1,049

BEAVERHEAD COUNTY.

Cattle number of cars 31
Horses 31
Hogs 1
Sheep 1
Wool 1
Lumber 15
Wool 15
Coal 551
Flour 1
Potatoes 1
Bark 1
Ore 13,959
Billion 649
Total 14,558

SILVER BOW COUNTY.

Cattle number of cars 31
Horses 31
Hogs 1
Sheep 1
Wool 1
Lumber 15
Wool 15
Coal 551
Flour 1
Potatoes 1
Bark 1
Ore 13,959
Billion 649
Total 14,558

Accompanying Report of the
Auditor, Nov. 27, 1892
A. VAN KLEY, JR.
1st Auditor

Yellowstone
National
Park.

